

2016

Town of Fryeburg Maine 145th Town Report for Fiscal Year 2016

Fryeburg, Me.

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TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

Founded by General Joseph Frye



145th ANNUAL REPORT

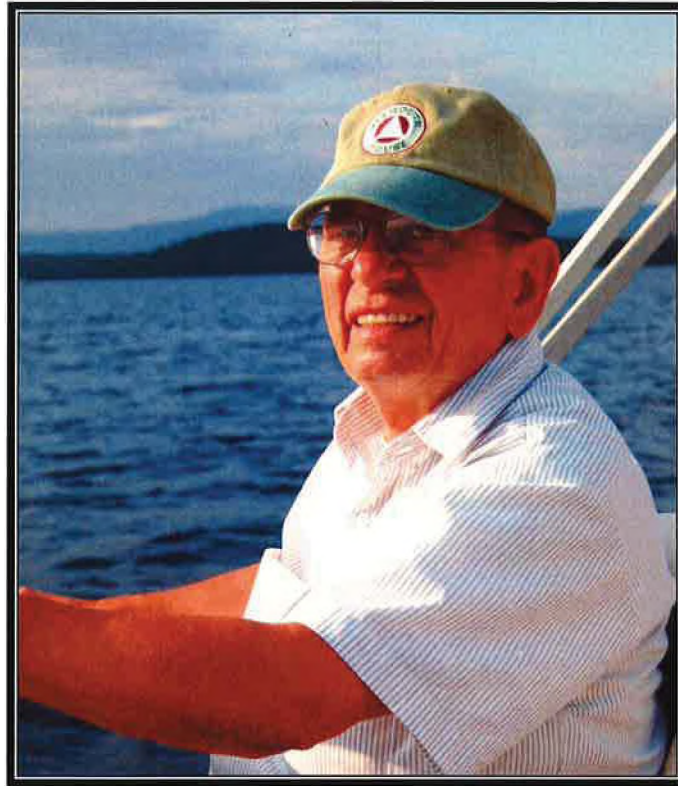
For Fiscal Period

July 1, 2015 through June 30, 2016

TABLE OF CONTENTS

Dedication.....	1
<u>Administration</u>	
Town Employees.....	2
Municipal Officers.....	3
Unites States Congress Information.....	5
U.S. Senator's Report.....	6
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
Selectmen.....	15
Public Works.....	16
Registrar of Voters.....	16
Library.....	17
Clerks.....	18
Rescue.....	19
Police.....	20
Recreation.....	23
Assessor.....	23
Code Enforcement.....	24
Fire Department & EMA.....	25
<u>Board/Committee & Miscellaneous Reports</u>	
Eastern Slope Airport Authority.....	27
Board of Appeals.....	28
Bradley Park Committee.....	28
Cemetery Committee.....	28
Economic Development Committee.....	29
Tree Warden.....	30
Saco Valley Fire Association.....	31
Oxford County Sheriff.....	33
Saco River Corridor Commission.....	37
<u>Tax and Financial Information</u>	
Unpaid Taxes 2016-2015.....	38
Unpaid Personal Property Taxes 2016-2014.....	42
Auditor's Report.....	43
<u>Town Meeting</u>	
Capped Money Articles Information.....	129
Warrant Explanation & Budget.....	130
Town Meeting Warrant.....	137
<u>Miscellaneous Information</u>	
Town Information and Contact Information.....	147

DEDICATION



This year's Town Report is dedicated to Tom Shaffner, an active Town citizen, local employer and genuine and generous friend. Tom moved to Fryeburg in 1975, leaving his law practice in Ohio to work with one of his clients, Howard Dearborn, to build his company into one of the best and largest local employers. Tom's hard work, sincerity and friendly nature made him a popular person at Dearborn.

He quickly became a fixture in Fryeburg. After accidentally starting a brush fire in his field in 1980, Tom provided the Fryeburg Volunteer Fire Department with cold refreshments after the fire to show his gratitude. For years after many of the firefighters would ask when Tom was going to have another brush fire.

Tom was a member of the Kiwanis and later a member of Rotary. Tom served on the Board of Trustees at Fryeburg Academy in 2001, remaining on as an emeritus trustee until his passing in October 2016. Tom was also a longtime member of the Eastern Slope Airport Authority.

Tom was always a person that people felt comfortable with. He would welcome many locals into his home for guidance, to run ideas by him or to help them work through some of the challenges they faced. Seated around his kitchen table, Tom was always willing to listen, give advice, and provide wisdom and humor to locals regardless of their stations in life. He was also very generous to many people without drawing a lot of attention to himself.

Tom leaves a great legacy to Fryeburg. He will surely be missed. Tom's family would like to thank the people of Fryeburg for faithfully standing by Tom in his time of need. It truly does take a village! His family hopes that the people of Fryeburg will follow his example of helping people and giving to others less fortunate. The Thomas Shaffner Charitable Foundation was established to help carry on some of Tom's work.

TOWN EMPLOYEES

Administration	
Town Manager/Tax Collector/Treasurer/Road Commissioner	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/EMA Director	Andrew Dufresne
Assistant Chief	Chet Charette

Police Department	
Police Chief	Joshua Potvin
Police Lieutenant	Michael McAllister
Police Sergeant	Heidi Johnston
Senior Patrol Officer	Michelle Legare
Reserve Officer	Spencer Teixeira
Reserve Officer	Nathan Desjardins
Reserve Officer	Joe Bubar
Reserve Officer	Andrew Ward
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Robert Welch
Reserve Officer	Timothy Libby
Reserve Officer	Harry Sims
River Patrol	William Watson
Fair Traffic	Dale Spiers

Public Works	
Public Works Director	Clyde Watson
Assistant Public Works Director	Ira Ela
Road Foreman/Equipment Operator	Broughton Shackford
Road Laborer/Equipment Operator	Mitchell Sparks
Road Laborer/Equipment Operator	Richard Norcross
Transfer Station Attendant	Donald Meeken
Transfer Station Attendant	Jeffrey Leonard

Library	
Librarian	Donnette Barnes
Library Aide	Kate Eastman
Library Aide	Jenny Huang Dale

Recreation	
Recreation Director	Rick Buzzell

2016 MUNICIPAL OFFICERS

Elected Officials

Selectmen	3 Year Term
Richard Eastman	2019
Janice Crawford	2018
Richard Murray	2017
School Board	3 Year Term
Chris Mattei	2019
Linda Card	2018
Laurie Weston	2018
Laura Cummings	2018
Dean Schasel	2017
Marie Struven	2017

Appointed Officials

Town Manager, Treasurer, Tax Collector, Road Commissioner Sharon Jackson	Finance Director, Deputy Treasurer, Deputy Tax Collector Laurie Griffin Polland
Town Clerk Theresa Shaw	Deputy Clerk, Registrar of Voters Kelly Woitko
Chief of Police Joshua Potvin	Police Lieutenant Michael McAllister
Police Sergeant Heidi Johnston	Reserve Police Officers Andrew Ward Joshua Gryzb Timothy Libby Joe Bubar Dale Stout Robert Welch William Watson Harry Sims Spencer Teixeira Nathan Desjardins
Police Officers Michelle Legare	
Fire Chief Andrew Dufresne	
Assistant Fire Chief Chet Charette	
Fire Warden Andrew Dufresne John Plowden - Deputy Eric Meltzer - Deputy	Animal Control Officer Kathleen Hathaway
Health Officer/GA Administrator/Office Clerk Kelley Leonard	Tree Warden Richard Andrews II

Code Enforcement/Plumbing Inspector

Katie Haley

Planning Board

Kent Pidgeon - 2017

Patrick Emery - 2017

Barry Woodbrey - 2018

Robert Ricks - 2019

Edythe Kizaki- 2020

Bradley Park Committee

George Weston

John Kremer

Stephanie Hastings

Richard Andrews II

Webster Fox

Cathy Trumbull

Brenda Thibodeau

Kristen McDermott

David Smith

Barbara Lawrence

Eastern Slope Airport Auth.

Angelo Milia - 2018

Gene Bergoffen - 2018

Don Thibodeau - 2017

Board of Appeals

Angelo Milia - 2019

Angela Sword - 2019

Kimberly Clarke - 2018

Carmen Doughty - 2018

Gerald Smith - 2017

Cemetery Committee

Richard Andrews II

Barbara Lawrence

Saco River Corridor Comm.

Eric Root - 2018

Economic Development Committee

Richard Eastman

Janice Crawford

David Chaffe

Ruth Antonucci

Katie Haley

Sharon Jackson

Bicycle/Pedestrian Committee

Natalie Spak

UNITED STATES CONGRESS



Maine Senators:

Susan Collins

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

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

<http://collins.senate.gov>

Angus King Jr.

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

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

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

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

Washington DC:
202-225-6306
1208 Longworth House Office Bldg
Washington DC 20515

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

<http://poliquin.house.gov>

SUSAN M. COLLINS
MAINE

U.S. SENATE OFFICE
WASHINGTON, DC 20510-1904
202-224-2112
202-224-2113

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

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

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

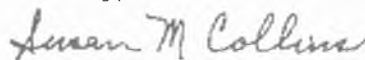
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Fryeburg and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston state office at 207-784-6969 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 Main Street, Suite 200
Portland, ME 04101
Phone: (207) 724-6344
Fax: (207) 724-6344

United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Fryeburg,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

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ANGUS S. KING, JR.
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United States Senate

WASHINGTON, DC 20510

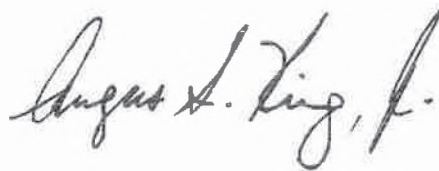
COMMITTEES
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibly every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, 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.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.
United States Senator

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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



Nathan J. Wadsworth

Representative to the Legislature

Term Expires: December 5, 2018

Address: 29 Rock Crop Way, Hiram, ME 04041

Phone: (207) 838-7451 (Home)

EMail: Nathan.Wadsworth@legislature.maine.gov

House Web Page: <http://legislature.maine.gov/house/hsebios/wadsnj.htm>

State House Message Phone: (800) 423-2900

TTY: Please use Maine Relay 711

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

Committees: Energy, Utilities and Technology (Ranking Minority Member); Ethics

Party: Republican

Legal Residence: Hiram

Seat in House Chamber: 42

Legislative Service: House: 127th, 128th

Capitol Address: House of Representatives
2 State House Station
Augusta, Maine 04333-0002

Clerk's Office: (207) 287-1400
State House Message Phone: 1-800-423-2900

House web site: <http://legislature.maine.gov/house/>

Please include this information in your municipal annual report to aid residents in contacting their State Representative. Thank you. Robert B. Hunt, Clerk of the House.

128th 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:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a third term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature, which convenes in December.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to this widespread problem.

You have my 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,



James M. 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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career 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. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. 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 2016

Citizens of the Town of Fryeburg

I'm pleased to report that we have had another good year. We continue to maintain a strong and positive financial portfolio. I would like to highlight some important areas as you read through the fiscal year audit that is included in the town report.

- At fiscal year end June 2016, our Unassigned Fund Balance increased to \$1,352,449 with an additional \$367,448 in the Credit Reserve Account.
- The balance approved to set aside for the Town match for the Maine DOT Sidewalk Grant to build a sidewalk from the Town Recreation Field to the Academy Corner is \$142,100.
- After completing an aggressive maintenance plan and expending over \$60,000 to restore Fryeburg's cemeteries the last four years, we have a good balance of \$41,859 for annual upkeep and maintenance. The original principal bequeath amount of \$18,274 will continue to earn interest to add to the maintenance balance.
- The annual revenue earned each year leasing the American Legion building is used to pay for the expenses for the building without needing additional funds from the taxpayers. At fiscal year-end that balance is reported at \$16,849.
- The Fire Department Truck Fund balance is \$118,951. Continuing to fund this account every year will limit the money we may need to borrow, if any at all.
- Another Special Revenue account is the \$49,063 Library account that allows for certain expenditures for the Library beyond what we raise from the taxpayers.
- The Town's fuel assistance fund, which is from donations, is reported at \$12,713. This fund is used to help Fryeburg residents who are in need of heating resources.
- The principal of the Haleytown Road Bond and the grader lease were paid off in 2016, which reduced our debt payments this year by \$78,454. The budget being voted on in June will include \$46,367 to make the final payments on the 2012 Mack Wheeler, 2014 F250 and F350. The final \$35,117 payment for the 2016 International Wheeler will be made in November 2020.
- We have two more payments of \$346,000 to make on the 10-year road bond. In 2020 when this debt is paid, the town can budget this money to have a revaluation done without having to borrow money. The revaluation is estimated to cost between \$250,000 and \$300,000.
- In 1934 Mary L. Gordon left the Town \$10,000 in memory of her uncle who was a doctor and Fryeburg native, to be known as the Seth Chase Gordon Memorial Fund. This fund, also known as the "Hospital Trust", is for the benefit of crippled, ailing or otherwise needy children, who are residents of Fryeburg, or temporarily attending Town schools, who may be in need of medical or surgical treatment and are not financially able to obtain it for themselves or through their financially able parents. The funds may also be used for the medical or surgical treatment of the needy adults in the Town. The balance in the "Hospital Trust" is \$32,852, which includes the \$10,000 bequeath. If you have questions about this fund, please contact me.

I hope you will continue to support our annual road reconstruction projects. The budget being voted on in June will pay to complete Phase 1 of Porter and Sanborn roads. We plan to budget to complete Phase 2 next year. Since 2011 we have completed many miles of road reconstruction on Town roads. Each year we perform maintenance to keep these roads stable by crack sealing and building up the sides to prevent the edge of the road from breaking down. The total cost for this project is \$275,000. By using the \$55,215 not used from the River Road and Union Hill projects we only need to raise \$219,785. The State is continuing the road reconstruction on Route 302.

We have included money in the Capital budget for gravel needed to finish the ground work at the Transfer Station, additional lighting, upgrades to the fuel storage area, drainage, gravel and paving to the Scale access area and paving needed to the approach ramp and off ramp area. We also need to replace one demo container that has rusted out.

Moving forward, the Economic Development Committee that is made up of Selectmen, Town Manager, Code Officer, Fryeburg Business Association representative, citizens at large and the Program Manager from Western Maine Economic Development Council will be working towards our goals of being the first town in Oxford County to be designated a “Certified Business-Friendly Community” by the Governor. We are committed to bringing new businesses into Fryeburg, as well as being supportive to our existing businesses in helping them with their expansion projects. During the next 6 months, we will be working with an Economic Development Director who specializes in Tax Increment Financing (TIF) opportunities for municipalities and new and existing businesses in Fryeburg.

Many of you attended a forum sponsored by the Fryeburg Business Association to hear about Poland Spring’s plans to open a bottling plant. We know that Fryeburg is one of two towns in Oxford County being considered for this major expansion. This would be a major tax boost for Oxford County, and more specifically, for Fryeburg. Poland Spring has been a good neighbor and has donated many thousands of dollars to Fryeburg. As a “Certified Business-Friendly Community” we will be working with Poland Spring and other companies who will contribute to the real and personal property tax base and create new jobs for the Town of Fryeburg.

The Town voters adopted a 180-day Moratorium Ordinance on Retail Marijuana Establishments and Retail Marijuana Stores and Retail Marijuana Social Clubs on January 26, 2017. When you go to the polls on Tuesday June 13th please take a few minutes to complete the “Survey for Marijuana Legalization and Fryeburg”. This information is a preliminary step in working to establish local regulations related to marijuana businesses.

We have applied to EPA for another Brownfields Grant through Southern Maine Planning Development Commission to have a Phase 1 and Phase 2 assessment done on the Charles A. Snow School property. The Phase 1 assessment we had done has expired and is required before we can have a Phase 2 done. At this time we are fairly certain we will receive funding for both Phases that could begin after June 26th, which is the last day of school.

I would like to recognize and thank the Town employees and volunteers who do so much for our town.

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

Respectfully Submitted,
Sharon Jackson

SELECTMENS REPORT FOR 2016

Greetings to all Fryeburg Residents,

We started the new fiscal year with Selectman Jeff Cox realizing his plate was way too full and turned in his resignation, effective immediately. After much discussion, Janice Crawford and I decided we would hold down the fort until the June Town Meeting and election. This decision was met with mixed response. Marion Brine gathered the required signatures for a petition to hold a Special Town Meeting to fill Jeff's seat. A meeting was scheduled for January 10, 2017 and Richard Murray was elected. Holly Foster presented, at the same time, with the required signatures, a petition to change the Select Board to 5 members. The history of the Board in Fryeburg had been a 5 member Board in 1777 but it reverted back to 3 members in 1778. This article also passed, so at this Town Meeting you will have a 5 member Board.

On the business front:

Our auditor cannot say enough good things about the Town's financial standing. Thank you, Sharon Jackson and your staff. We have more businesses moving into Fryeburg than moving out. Our Economic Development Committee is working hard to that the trend continues.

As you have probably heard, Poland Spring is looking to establish another (their fourth) bottling plant in Maine. Fryeburg is one of three sites being considered. We are excited about the possibilities that this brings to our economic base. We understand a decision will be made by year's end.

Charles A. Snow School will be vacated this summer. A decision about its disposition is pending. This includes the yellow building built in 1903 and the main school built in three stages beginning in, I believe, 1949. You will be asked your pleasure via an article in the warrant.

In closing our economy seems to be doing well. Homes in Fryeburg are selling well. Fryeburg is still a great place to live and raise a family. I am proud to be part of this administration and what has been accomplished the 6 or 7 years. Many of your Town employees and support organizations go above and beyond to protect and serve you. Take a minute to thank them when you see them.

Respectfully submitted,
Rick Eastman
Select Board Chair

PUBLIC WORKS REPORT FOR 2016

To the Citizens of Fryeburg:

2016 has proven to be a very busy year for the Public Works Department. I came on board in April after twenty eight (28) years in private business. I bring many years of experience in snowplowing, excavation, equipment maintenance and management. One of my goals when hired was to bring some stability and integrity back to the Public Works Department and I continue to work daily to accomplish this goal.

During the summer months the crew worked on road maintenance, tree and brush cutting, mowing of all the town buildings, cemeteries and parks as well as vehicle and equipment maintenance. We also helped out at the transfer station when needed.

New scales were installed at the transfer station and the highway crew did the site work. The scales went on line the end of January to weigh demolition debris, wood and commercial MSW. This has been a huge learning experience for the entire crew as well as the public and they are working well. We have plans to do more upgrades at the transfer station this summer.

This winter there were seventeen (17) snow storms and eight (8) additional storms with rain, sleet or freezing rain. Needless to say there was a lot of sand and salt used this year as well as many man hours spent to keep our roadways safe for travel.

The department had two (2) employees leave in 2016 that kept us shorthanded for much of the summer but we are now working with a full crew.

I would like to thank my assistant, Ira Ela, road crew members Mitchell Sparks, Broughton Shackford, Dick Norcross, transfer station attendants Jeff Leonard and Don Meeken for a job well done. I would also like to thank the town manager, selectmen, Fire and Police Departments as well as the office employees and the citizens of Fryeburg for their continued support.

If you have any questions, please feel free to contact me at the town garage at 207-935-2772.

Respectfully submitted,
Clyde Watson

REGISTRAR OF VOTERS REPORT FOR 2016

The Registrar of Voters participated in the following from July 1, 2015 though June 30, 2016:

November 3, 2015 - General Election	May 25, 2016- MSAD 72 School Budget
June 14, 2016- Municipal Election	June 16, 2016- Town Meeting- Business Portion

The current registered voters as of June 30, 2016 are broken down as follows:

Democrats- 691	Republicans- 789	Green- 144	Unenrolled- 1136
Total Registered Voters: 2775			

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 Voitko, Registrar of Voters

LIBRARY REPORT FOR 2016

Programs and Events that happened at the library this year:

Children's Summer Reading Program – 19 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 second place ribbon for our library's Fryeburg Fair Display
The Library partnered with AARP's Free Tax Preparation volunteers from February thru April
E-book Workshop presented by Phoebe Monteith from MSAD Adult Education
SeniorsPlus and Robert Harvey both offered Medicare programs during open enrollment
Holiday Open House presented with the Friends of the Fryeburg Public Library
Fraud and Scam Program with Valerie Cole

The following figures are from library records during this year – Jul 1, 2015 to June 30, 2016

Patron card holders	1,216	Number of people in the library	7,802
Items Borrowed	8,563	Library Programs attendance	137
Cataloged shelf items	9,935	Meeting Room use	771
New Resident cards issued	147	Public computer use	947
New Non-resident cards issued	20	WIFI use in library	267
New Portland Library cards issued	5	Inter-Library Loan requests	216

Groups using our meeting room:

SeniorsPlus, Cards/Games Group, Crooked River Adult Education, Saco Valley Garden Club, MSAD 72 Student Tutor, Tri County Mental Health, Ranked Choice Voting, Personal Counseling, Al Daniels (Medicare Counselor) from SeniorsPlus and many individual uses for studying, research, WIFI use or taking online tests.

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

Friends of the Fryeburg Public Library Programs:

Dental Health Program	Gardening Program
Animal Advocacy Program	Ice Cream Making Program
Holiday Open House	

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

Thank-you to Kelly Woitko and her kids who helped set-up the library's Fryeburg Fair Display.

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

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

Respectfully Submitted,
Donnette Barnes, Librarian

CLERKS REPORT 2016

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

VITAL STATISTICS

MARRIAGES: 37

BIRTHS: 14

DEATHS: 36

ANIMAL WELFARE

MALE/FEMALE: 56

FEMALE SPAYED/MALE NEUTURED: 321

KENNELS: 44

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2015</u>	<u>2016</u>
PASSENGER:	2431	2505
MOTORHOME:	14	9
COMMERCIAL:	153	150
TRAILERS:	398	431
FARM:	57	66
MOTORCYCLES:	138	115
TITLE APPLICATIONS:	401	422
DUPLICATION REGISTRATIONS:	43	42
LOST PLATES:	28	25
TRANSFERS:	242	207
SALES TAX FORMS:	640	700
BUSES:	10	10
TRANSIT PLATES:	65	72
EXCISE ONLY:	44	41

INLAND FISHERIES & WILDLIFE REGISTRATIONS

BOATS: 254

COMMERICAL BOATS: 1

MILFOIL: 84

ATV: 67

NON RES. ATV: 37

SNOW MACHINES: 111

NON RES. SNOW MACHINES: 107

LICENSES

FISHING: 145

PHEASANT: 1

FISHING ALIEN: 0

TURKEY: 24

SALT WATER: 1

BEAR PERMITS: 6

NON RES. FISHING: 56

NON RES BEAR PERMIT: 3

HUNT/FISH COMBO: 74

COYOTE NIGHT HUNT: 8

NON RES. HUNT/FISH COMBO: 10

1 DAY FISH: 19

HUNT: 66

3 DAY FISH: 19

NON RES. HUNT: 13

7 DAY FISH: 8

ARCHERY/FISH COMBO: 1

15 DAY FISH: 4

ARCHERY: 9

JR. FISH: 0

NON RES. ARCHERY: 6

MILITARY HUNT/FISH: 0

CROSSBOW: 2

EXP. ARCHERY ANTLERED: 0

JR. HUNT: 15

EXP. ARCHERY ANTLERLESS: 0

NON RES. JR. HUNT: 1

APPRENTICE HUNT: 1

RES SMALL GAME: 0

3 DAY ATLANTIC SALMON : 0

NON RES. 3 DAY SMALL GAME: 1

OVER 70 LIFETIME: 5

MUZZLELOADING: 13

NON RES. MUZZELLOLOADING: 2

MIGRATORY WATERFOWL: 26

RESIDENT SUPERPACK: 4

RESPECTFULLY SUBMITTED,
TOWN CLERK
THERESA G. SHAW

FRYEBURG RESCUE TOWN REPORT FOR 2016

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

2016 has come to a close on the books of Fryeburg Rescue. It was an extremely busy year for us as the number of calls for service increased from 833 to 888, a 6.6% increase. The breakdown was as follows: Fryeburg 535, vs 519 in 2015; Brownfield 176, vs 137 in 2015; Lovell 95, vs 90 in 2015; Stow 35, vs 25 in 2015; and Chatham 35, vs 30 in 2015; others/mutual aid 12. 865 of these calls were emergency response, 16 were for standbys, 12 were for Mutual Aid and 1 was for a Paramedic intercept. Unfortunately 16 patients were deceased at the scene. We transported 508 patients.

Our building expansion is nearly completed and we welcome you to come over and visit our new space. It looks great and will certainly work out well for us.

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 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 2016 calendar year were the following (New officers will be voted on in February 2017)

Chief, Stephen Goldsmith
Assistant Deputy Chief, Phil Remington

The Board of Directors for the 2017 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 2016

POLICE DEPARTMENT REPORT FOR 2016

To the citizens of Fryeburg,

It is with great honor that I present to you the 2016 report on behalf of your Fryeburg Police Department. Several personnel and operational changes were made during 2016 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 2016, Fryeburg Police Department was comprised of 6 fulltime officers and 8 reserve officers. Much of 2016 was filled with staffing challenges and personnel transitions. Despite our staffing challenges we continued to provide uninterrupted twenty-four hour police service. Our Police station has been undergoing renovations for the majority of the year. I want to thank the officers and citizens requiring our walk-in services for their patience during construction.

As part of our ongoing commitment to fostering a healthy and positive relationship with our youth, we have continued with our KIDZ-TIX program into 2016. KIDZ-TIX is a rewards based program, 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.

We continued to see an alarming number of domestic assault cases in 2016. In an attempt to spread domestic violence awareness we now have purple Fryeburg Police 'No Excuse' ribbons as seen on our cruisers available to the public by donation. Stickers \$10/ Magnets \$15.

Fryeburg Police is pleased to announce we have partnered with Oxford County Regional Communications Center to provide citizens with the 'Wandering People Program'. This program will serve individuals with Alzheimer's, Autism, Dementia, Downs Syndrome, and other conditions that can make them prone to wander. Participation in this program is free, confidential and ensures the following:

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

Contact Fryeburg Police Department for registration information.

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. Feel free to browse our site to find out the latest news reports, personnel changes, or links to other agencies.

We are committed to fighting the war on illegal drugs and have partnered with community outreach programs such as Project Save ME to address increasing heroin/opiate concerns. Officers are now trained to recognize the symptoms of a person suffering from an opioid overdose and have received specialized training courtesy of The Kane Schools and carry the life-saving medication Naloxone (Narcan).

Our Humvee has been painted and I want to thank Lorne Emery and LE Auto Body staff for doing an excellent job at a discounted rate for the town. If not for the generous anonymous donors this project would not have been possible.

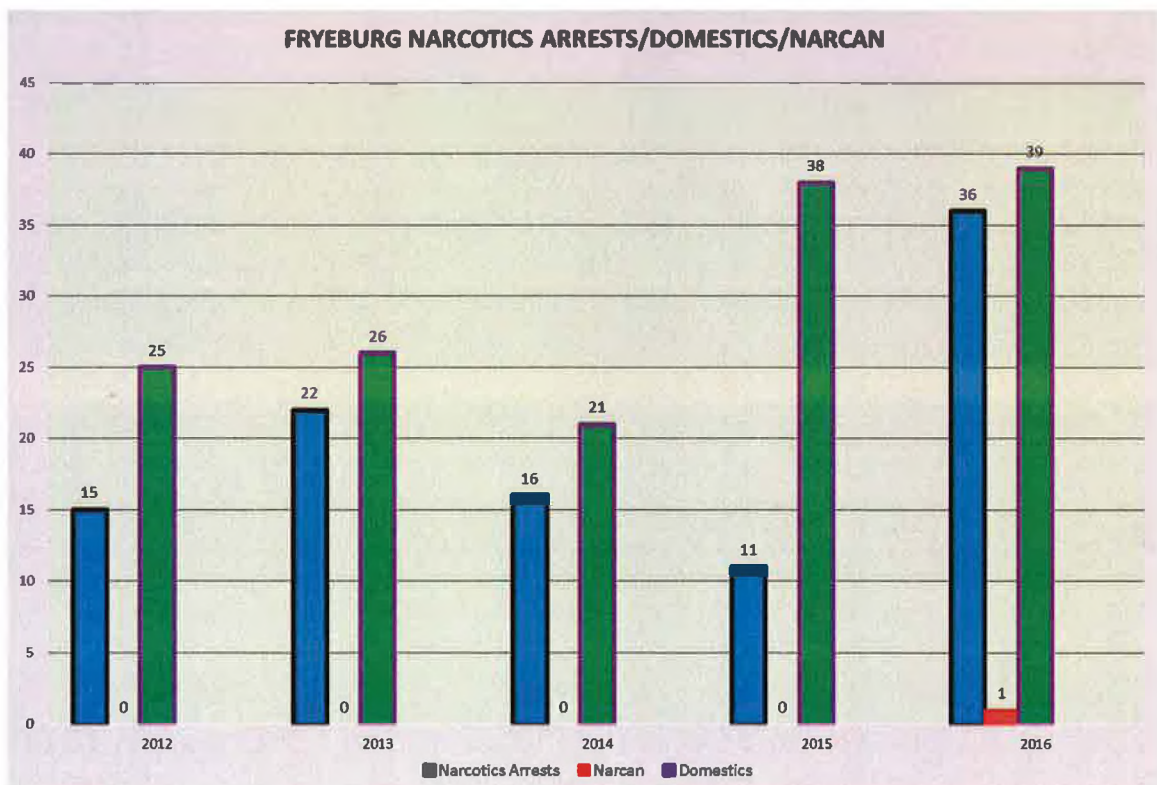
Saco River Patrol was another success this year. Through our working relationship with Saco River Recreational Council, we assisted in providing a clean, safe, and fun-filled environment for thousands of river goers and campers throughout the season.

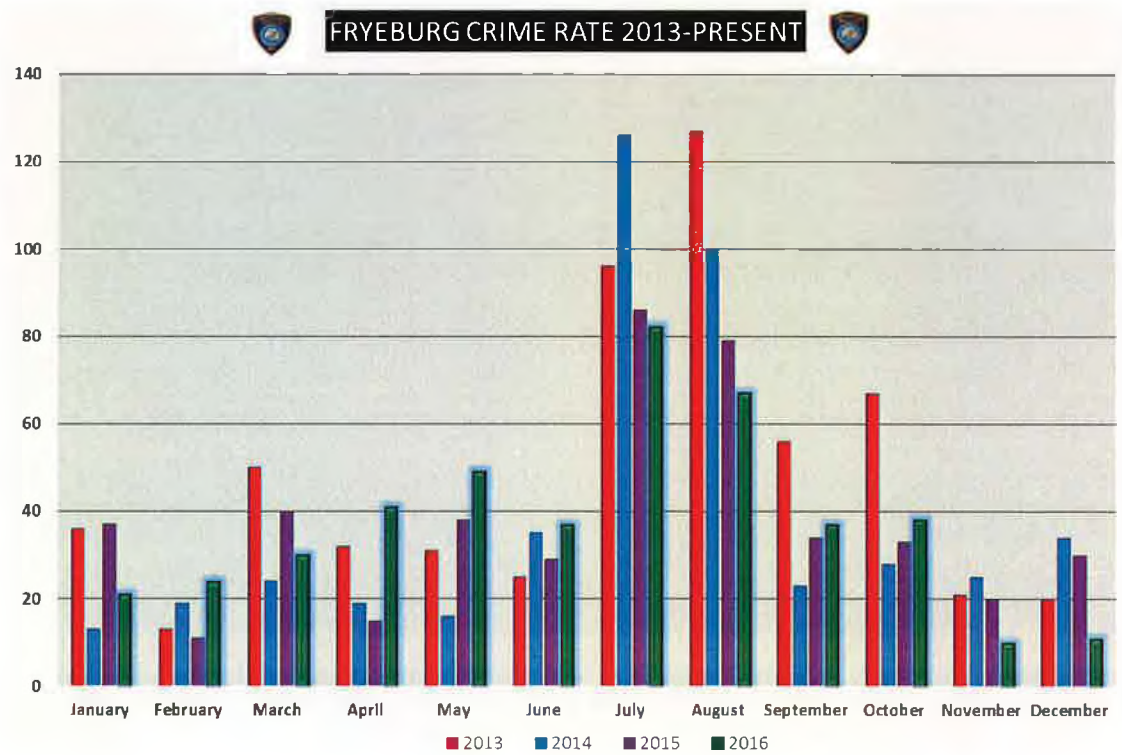
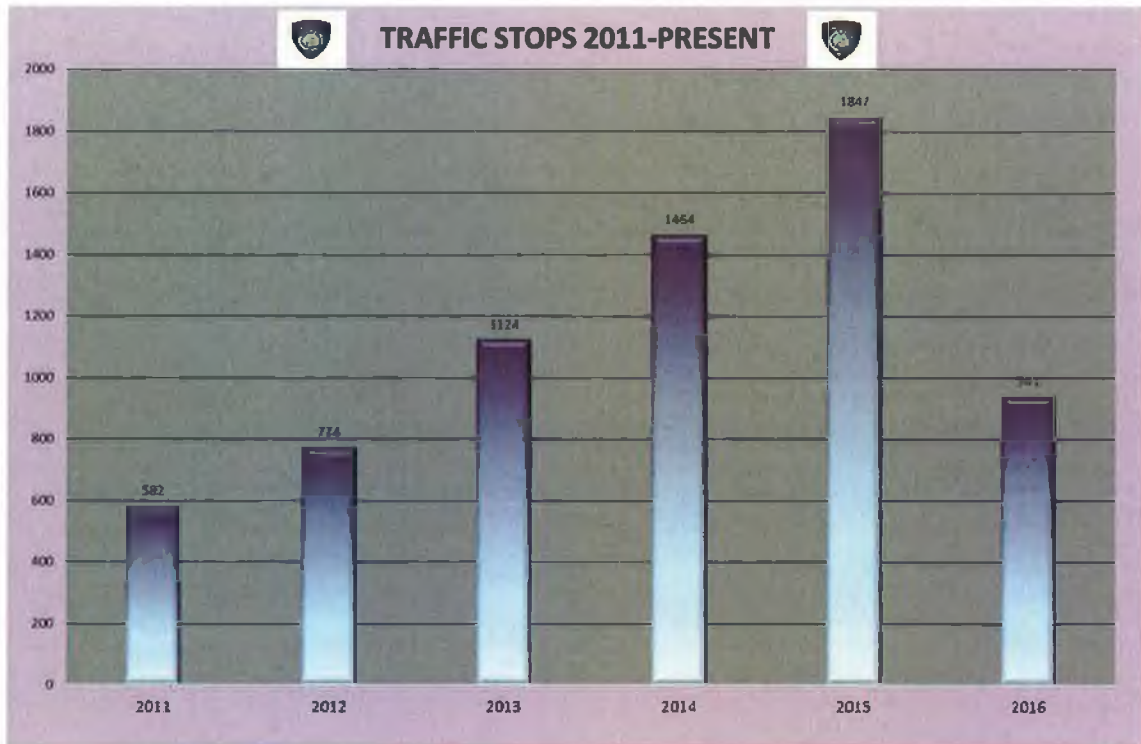
Working with Fryeburg Fair Police and our other public safety partners we were also able to safely police thousands of visitors for the annual Fryeburg Fair.

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

Respectfully Submitted,
Joshua J. Potvin
Chief of Police

2016 Cruisers





RECREATION DEPARTMENT REPORT FOR 2016

To the Town of Fryeburg Residents,

2016/17 was a very busy year indeed. We were very excited to have brought back Fireworks to our town. The turnout for the display was more than we could have expected and we look forward to having them again this year.

I would like to list for you programs, services and activities that we provide or facilitate to our community: T-ball, Rookie Baseball, Minor Baseball, Majors Baseball, 9U/10U/12U Summer All-star Baseball, Rookie Softball, 4-6th Softball, Summer 12u Softball, K-1 Soccer, 2-4 Soccer, 5/6 Soccer, K-1 Field Hockey, 2-4 FH, 5/6 FH, K1 Flag Football, 2-4th Flag Football, 4th -6th Tackle Football, Little Dribblers Basketball, 2/4th boys and girls Basketball, 5/6th boys and girls basketball, 12U Boys and Girls travel basketball, summer program providing all sorts of activities, bus field trips, Pickle ball, Woman's adult softball, Volleyball, Horse shoes, Fishing Derby, Golf Tournament, Easter Egg Hunt, Halloween festivities, Christmas tree lighting ceremony, 4th of July parade, 4th of July Fireworks, Ice skating rink and warming hut, Movie in the Ball park, and walking path.

We also maintain 10 acres of a beautiful recreation facility off of 302, as well as the Legion field on Bradley street. All in all we have over 2000 participants in these functions. As you can imagine this is certainly plenty to keep a small department busy during the year.

I'm very excited to tell you we have started construction of our new community building on Recreation Drive. This building will open many new doors and possibilities to our town. Construction will be completed sometime this year and I encourage you all to swing by and keep checking in on our progress.

In closing I would like to thank all of our volunteers, staff members and all of our community for their continued support. Without all of you we are not who we are today. Thank you.

Your Recreation Director,
Rick Buzzell

ASSESSORS' REPORT FOR 2016

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: \$16.20	Interest Rate: 7%	Certified Ratio: 110%
Total taxable valuation of real estate: \$390,564,188		
Total taxable valuation of personal property: \$20,340,114		
Total value of exempt property: \$51,167,562		
Homestead exemptions granted: 661	Veteran's exemptions granted: 103	
Parcels classified as Tree Growth: 182	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 \$15,000 to \$20,000.

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

Respectfully submitted,
Katie Haley Assessors' Agent

CODE ENFORCEMENT OFFICER REPORT FOR 2016

To the citizens of the Town of Fryeburg:

For yet another year I am happy to report to you the Code Enforcement activities that took place in 2016. There were a total of 58 building permits issued in 2016. While this was one less building permit than the previous year, the types of permits consisted of some larger scale projects including 13 permits for new houses or mobile homes and 2 permits for duplexes. There were 18 internal and 31 external plumbing permits issued. Hopefully the next year will bring more activity as the economy continues to rebound.

As is the case each year, there were a handful of violations of the Land Use Ordinance that I worked to resolve. The nature of the violations involved 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.

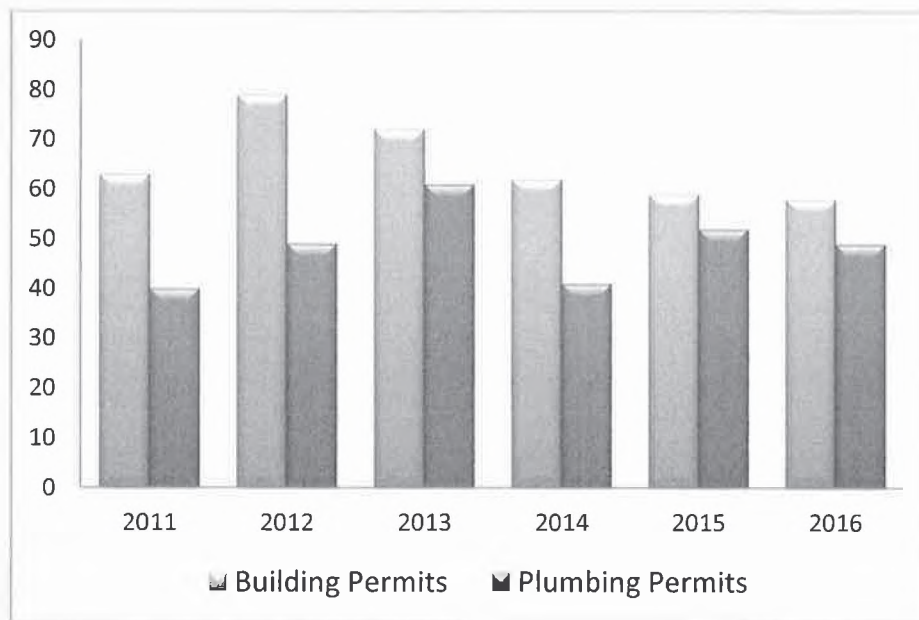
The Selectmen made it a priority to address a couple of situations with buildings that were potentially dangerous due to structural issues or general dilapidation. I worked with them and the property owners to find a suitable corrective action plan, ensure that the plan was followed, and finally confirm that the structures were made safer. These types of situations can be complex to resolve but are important to address for the health and safety of the residents.

There are some notable ongoing projects that residents might be excited to hear about. First, the expansion to the Fryeburg Rescue building is complete. The Rescue and Police Department now have more space in which to operate from and there is increased meeting/training space available in the building. Second, the MollyOckett school addition is in its final phases and the renovations of the existing building are progressing. Lastly, the new community center building located at the recreation field complex is also coming along nicely and will be a welcome addition to the Town.

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

Respectfully submitted,

Katie Haley, Code Enforcement Officer & Local Plumbing Inspector



FRYEBURG FIRE DEPARTMENT & FRYEBURG EMERGENCY MANAGEMENT REPORT FOR 2016

I am pleased to submit the annual report for the Fryeburg Fire Department and Fryeburg Emergency Management for calendar year 2016.

The Department

2016 was a year of transition for the Fryeburg Fire Department with the July retirement of longtime Chief Ozzie Sheaff and my appointment as Chief in September. The transition to a new Chief can sometimes be difficult, but in this case due to the membership support, has progressed smoothly without issues. The dedication to the community and department here far exceeded my expectations, having grown up in a small community like Fryeburg on a volunteer fire department.

The Fryeburg Fire Department consists of two stations with Fire Headquarters at 520 Main Street. This station is where the Fire Chief has his office and also houses 2 engines, 1 tanker, 1 forestry truck, and a utility truck. Fire Headquarters is where our training classroom is located. The East Fryeburg Station at 16 Denmark Road in East Fryeburg and houses 1 engine, 1 mini pumper. There are currently 27 members, and a Ladies Auxiliary with about 6 members.

Our Mission

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

Calls for Service

The Fire Department responded to a total of 144 total incidents (calls for service) in calendar year 2016, an increase of 14 incidents from 2015. (↑10.8% from 2015) The members also attend regular training and meetings as part of ongoing professional development to meet professional qualifications standards per NFPA 1001 and Maine Bureau of Labor Standards. Firefighters regularly maintain equipment and perform performance checks to ensure a constant state of readiness for all apparatus and equipment. The Chief has many day-to-day responsibilities including ensuring the department is staffed with adequate personnel and properly maintained equipment to perform any emergency response function to protect the community. Members also train on special rescue topics such as Ice Rescue, Swift Water Rescue, Vehicle Extrication, National Incident Management, and Emergency Scene Traffic Control.

2016 Calls for Service by incident type

Structure Fires	7	Vehicle Fires	2
Chimney Fires	2	Woods/ Brush/ Grass Fires	8
Potential Fires/ Smoke Smell	19	Investigations/ Enforcement	7
Carbon Monoxide Incidents	3	Hazardous Conditions	2
Propane Leaks/ LPG Smell	9	Motor Vehicle Crashes	35
Assist EMS	9	Assist Law Enforcement	3
Mutual Aid Given	4	Traffic Control/ Downed Lines	6
Smoke/ Fire Alarms	16	Good Intent	12

Permits and inspections

The Fire Department issues permits for open air burning of brush and agricultural vegetation control. Permits can be obtained online at <https://www13.informe.org/burnpermit/public/index.html> or in person from the Fire Chief during normal business hours at Fire Headquarters. A complete list of alternate Fire Wardens who can issue permits is available on the Fryeburg Fire Department website. You can go to the

Maine Forestry Service website for a complete list of regulations and information regarding open air burning.

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

Fire Prevention & Public Safety Education

The members of the Fryeburg Fire Department work to increase the contact with the public to share public education programs with both adults and children. We have made presentations to groups such as the Rotary Club, Boy Scouts, Fryeburg Fair, Pre School teachers, elderly groups and others on topics such as fire safety, fire extinguishers, smoke detectors, carbon monoxide detectors and home safety to name a few. During the fall of 2016 the Fryeburg Fire Department was fortunate to partner with the American Red Cross of Maine to bring their "Free Smoke Detector Program" to Fryeburg. The program was a one day mass install operation on November 19th where more than 200 detectors were installed in 50 homes in Fryeburg. The Fryeburg Fire Department opted to keep supporting the project for those citizens who missed the large event day. The Fire Chief, and other volunteers from the department schedule smoke detector installs on a case by case basis. The Red Cross supplies the materials and documentation. This continuation of this great program has allowed another 20 detectors to be installed in an additional 5 homes in Fryeburg since the original event. If you are in need of smoke detectors in your home, please call the Fire Chief's office to schedule a free installation at 935-2615. Remember, "Smoke detectors save lives".

Emergency Management

The Fire Chief is also the designated Emergency Management Director and the Assistant Fire Chief (Chet Charette) is the designated Assistant Emergency Management Director. We both work closely to plan for natural disasters and extraordinary events where the citizens of Fryeburg might need assistance. We continue to update our Emergency Preparedness Plan and strive to have the contingencies in place to be prepared for the unexpected whether it be a winter storm or any other disaster. If you are displaced from your home due to an emergency condition or natural disaster and need emergency housing please contact the Fire Chief or Assistant Fire Chief. We can help you with many services through the American Red Cross. The Fire Chief and Assistant Fire Chief also manage our local emergency shelter in Fryeburg if needed. If you require assistance please call 935-2615 or in an emergency please call 911.

Notifications

The Fryeburg Fire Department works closely with our public safety partners here in Fryeburg. Stay informed of emergency information by tuning to a local radio station, check our website at www.fryeburgmaine.org/firedepartment for alerts, or our Facebook Page. Plan ahead when you know weather events are coming to be sure you know how to gather information to stay informed. Do not rely on television exclusively for information as media outlets (cable/ satellite) may be delayed in distributing information to our specific local area.

Preparedness

Stay prepared for emergencies. Discuss an evacuation plan or shelter in place plan before you need it. Prepare an emergency evacuation kit in the event you need to evacuate your home quickly. Think ahead on how to contact members of your family in an emergency or natural disaster. Prepare a home preparedness kit in the event your family has to remain home for a week. You should have adequate supply of water and basic food supply. For more information about personal and family preparedness please visit www.ready.gov.

In Closing

I would like to thank the members of the Fryeburg Fire Department, and their families support, for their continued dedication to serving the citizens of Fryeburg. We are truly fortunate to have the men and

women of the Fryeburg Fire Department and Fryeburg Auxiliary who are committed to providing top notch service to their community and are outstanding at what they do. We are fortunate have strong and valuable relationships with our partner public safety agencies. Please feel welcome to visit the fire station if you see us at 520 Main Street. We need volunteers, if you would like more information about joining the Fryeburg Fire Department stop at Fire Headquarters to speak to the Fire Chief or email to fryefire@fryeburgmaine.org .

On behalf of the members of the Fryeburg Fire Department, we thank the citizens of Fryeburg for your continued support. We wish everyone a safe 2017.

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

EASTERN SLOPES AIRPORT AUTHORITY REPORT FOR 2016

The Eastern Slope Regional Airport was created by joint legislation in Maine and New Hampshire in 1961. It is the regional airport of the Mount Washington Valley and Western Maine. There are nineteen towns represented on the airport authority which is in charge of operations at the airport. Fryeburg has four representatives and Conway has three. The Mount Washington Valley Chamber of Commerce and the surrounding towns each have one representative to the Authority. Carroll and Oxford County each have a representative. The airport is operated under FAA and State of Maine Guidelines. Capital projects are funded 90% by the FAA and 5% each from the State of Maine and local contributions by surrounding towns. The total operating budget for 2017 is \$ 290,505.

The airport is year-round economic hub of the region for businesses, tourists, emergency flight providers, flight training and search and rescue operations throughout the region. In addition, thirty local pilots base their aircraft at Eastern Slope Regional Airport and add to the local economy through fuel purchases and hangar leases. The airport has one fulltime employee and several part-time employees when needed. Eastern Slope Airport is a key part of both Maine and New Hampshire's aeronautic system.

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

In 2018, the Authority plans to add a new hangar terminal building to provide overnight storage of transient aircraft when required during winter weather. The terminal portion of the building will provide improved facilities for visitors, rental car vendor and pilot briefing area, as well as a public meeting room and new airport manager's office. The estimated cost for this project is \$1,500,000. The Authority has already secured \$500,000 in Northern Borders grants through the states of Maine and New Hampshire. Future projects include improving Lyman Drive, the airport entrance road, also constructed in 1961 and an extension of the runway to 5000 feet in order to better accommodate small jets.

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

Don Thibodeau, Chairman – Fryeburg, ME
Gene Bergoffen, Treasurer – Fryeburg, ME
Lilly Gilligan, Rep – Conway, NH
Tom Henriksen, Director – Chatham, NH
Steve Bender, Rep – Lovell, ME
Michael Corthell, Rep – Bridgton, ME
Scott Cole, Rep – Oxford County, ME

Carl Thibodeau, Vice Chairman – Conway, NH
Ed Bergeron, Secretary – Conway, NH (MWVC)
Earl Sires, Rep – Conway, NH
Rick Hiland, Rep – Albany, NH
Jim Meyers, Rep – Brownfield, ME
David Sorenson, Rep – Eaton, NH
Mark Hounsell, Rep– Carroll County, NH

Jackson, NH, Bartlett, NH, Madison, NH, Sweden, ME, Stow, ME, Denmark, ME, Hiram, ME, Porter, ME – Vacant

BOARD OF APPEALS REPORT FOR 2016

It is my honor to serve the Town of Fryeburg, Maine as Chairman of the Board of Appeals for the year 2016. In the year of 2016, the Board of Appeals met 8 times for 4 variance requests.

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

Respectfully;
Angelo J. Milia, Chairman

BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2016

As one comes into Fryeburg from New Hampshire, Bradley Park is on the left. The Park is the essence of a small New England town. It is also the place where Fryeburg Academy first put down roots. Mrs. Mattson, the lady that gave the land to the town, would be very pleased that so many people enjoy the park.

From the Memorial Day observance to the tree lighting at Christmas, the park was enjoyed by many people in 2016. Many thanks to Sharon Jackson and the Town crews for keeping the park looking beautiful all year long. Gail McSherry and Paige Fox from McSherry's Nursery have provided flower urns at the gazebo for many years. Thank you very much.

Many thanks to the committee members: *Cathy Trumbull- Secretary, Richard Andrews II, David Smith, Kristen McDermott, Webster Fox, Stephanie Hastings, Brenda Thibodeau, John Kramer, and Barbara Lawrence.*

Respectfully submitted,
George Weston, Chair

CEMETERY REPORT FOR 2016

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

Straightening and repair was done by Thomas A. Stevens, Cemetery Restorations, on monuments in Bradley, Bridgton Road, Sanborn, Smart/Wiley, Union Hill and Smith-Robbins-Lewis cemeteries. Posts were reset at Smart/Wiley cemetery as well as resetting and repair of monuments in Pike and Harnden cemeteries. Resetting and repair of individual monuments in Menotomy, Abbott, West Fryeburg and Village cemeteries was done also.

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

Respectfully submitted,
Richard W. Andrews II

Committee members: Barbara Lawrence, Richard Andrews II

ECONOMIC DEVELOPMENT COMMITTEE REPORT FOR 2016

***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, Interim Chair, David Chaffee, FBA Representative, Rick Eastman and Richard Murray, Selectmen, Sharon Jackson, Town Manager, Mia Purcell, Community Concepts Finance Corporation, Katie Haley, Town Enforcement Officer, Ruth Antonucci, Saco River Brewing Company/Good Beer Store and Donna Pearce, Admiral Peary Inn

The Town of Fryeburg Economic Development Committee was established by unanimous vote of the Selectmen as noted in the Nov. 20, 2014 minutes with a request for citizen involvement through application.

Program of Work: The committee has chosen to concentrate on Village Revitalization for 2017 and the active pursuit of new business development in the Town of Fryeburg

Fryeburg's historic buildings, Fryeburg Academy and the Performing Arts Center, the local agriculture, outdoor recreation, specialty shops, restaurants and mountain views along Main Street are integral in creating a uniform "theme" for Fryeburg. The Village of Fryeburg's gateways and streetscape will be a focus. The Comprehensive Plan provides the committee with its initial direction by identifying the following strategies within the Comp Plan:

- To ensure the historic character of the village is not adversely impacted by inappropriate or incompatible development
- Review the current building and site plan standards
- Care for and maintain the Town's historic resources
- Review the development and performance standards for the Village to ensure they work to preserve the unique character of this part of town.
- Follow recommended strategies outlined in the Downtown Revitalization Plan

Most recently we have been informed that Poland Spring is growing and will be considering another bottling plant in the near future. Fryeburg is one community under consideration. Both the Town of Fryeburg Selectmen and the Economic Development Committee endorse the pursuit of this opportunity.

The Economic Development Committee has also authorized a letter of inquiry to the Fryeburg Business Association as to the program of work they wish to undertake so that the two entities do not duplicate efforts.

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

Respectfully Submitted,
Janice Crawford, Interim Chair

TREE WARDEN REPORT FOR 2016

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

January 29, 2017

SACO VALLEY FIRE ASSOCIATION

148 North Fryeburg Road

Fryeburg, Maine 04037

Greetings to the citizens of Stow, Chatham and Fryeburg,

The Members of the Saco Valley Fire Association wish to thank you for your continued support. Through the dedication of our volunteers we have responded to 58 calls for service. We have had a busy year in service to our community, from traffic control at utility problems, several structure fires, and a major oil spill. The relationship between the emergency service agencies and local governments has made mitigating these events work flawlessly.

Our members are entirely volunteer, taking considerable time from work and family to ensure the safety of our community. We continue our commitment to the readiness of our members by ensuring they have excellent training, safe, high quality protective gear, and fully functional equipment. It is paramount to their safety and yours that the equipment used is up to date. A set of turnout gear for an interior firefighter costs upwards of \$5000.00 and has to be replaced when worn out or damaged. We have purchased several new sets as members become trained and proficient.

Additionally, there are multi gas meters, thermal imagers, extrication tools, hoses and hand tools. All of this equipment needs to be ready for use on a moment's notice. We utilize funding received from the towns as well as donations, fundraisers, and grants for these purchases. Our department currently has three fire engines, a 3000 gallon tanker and forestry trailer, all of which we maintain to specifications required by the Bureau of Labor standards, OSHA and NFPA.

As first responders and providers of emergency services, we hope for your continued safety. Please remember to test your smoke alarms, store and dispose of chemicals properly, ensure you have two clear exits available at all times, and that fire extinguishers are tested and maintained. However, should the need arise, know that we stand ready to aid at any time, and that your contribution aids our readiness and our community.

Thank you,

Chief John Plowden, for the Saco Valley Fire Association

Saco Valley Fire Association Calls			
	Stow	Chatham	Fryeburg
Structure Fire			5
Unpermitted Burn	1		
Investigation	1		
Chimney Fire			2
MVA	3		11
Vehicle Fire	1		2
Carry-out	1	2	
CO Alarm	3	1	
Wires Down/Utility Problem	4	5	3
Rescue Assist/AED		2	1
Brush/Woods Fire			4
Propane Odor			4
Mutual Aid			1
Bomb Threat			1
Oil Spill	1		
General Fire Alarm	1		
Total Calls Per Town	16	10	34

Oxford County Sheriff's Office

Wayne J. Gallant Sheriff

Sheriff
Wayne J. Gallant

Chief Deputy
Hart L. Daley



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

January 25, 2017

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, 2016 to December 31, 2016.

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

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar year of 2016 for your municipality.

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

Sincerely,

Wayne J. Gallant
Sheriff

TOWN	2016 EMS	2016 FIRE
Adamstown	1	1
Albany Twp	31	19
Andover	132	39
Andover North	1	1
Bethel	298	126
Brownfield	168	66
Buckfield	157	73
Byron	19	8
Canton	193	33
Denmark	92	35
Dixfield	236	40
Fryeburg	484	138
Gilead	26	11
Grafton Notch	5	3
Greenwood	115	31
Hanover	27	10
Hartford	86	29
Hebron	62	24
Hiram	53	24
Lincoln Plant	1	1
Lovell	91	68
Magalloway		1
Mason Twp	5	2
Mexico	424	88
Milton Twp	15	2
Newry	130	67
Norway	742	167
Otisfield	134	54
Oxford	514	229
Paris	1132	236
Peru	126	47
Porter	44	16
Riley Twp	3	2
Roxbury	25	13
Rumford	1447	243
Stoneham	36	7
Stow	30	19
Sumner	73	35
Sweden	22	22
Township C	3	0
Upton	3	4
Waterford	113	47
West Paris	344	66
Woodstock	222	42

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



Oxford County Sheriff's Office

Law Incident Analysis, Time Reported

Hour	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
00:00-00:59	0	1	0	0	0	3	1	5
01:00-01:59	0	0	0	1	0	1	2	4
02:00-02:59	0	0	0	0	0	0	0	0
03:00-03:59	0	0	0	0	0	0	0	0
04:00-04:59	0	0	0	0	0	0	0	0
05:00-05:59	0	0	0	0	0	0	0	0
06:00-06:59	0	0	0	0	0	0	0	0
07:00-07:59	1	0	0	0	0	1	0	2
08:00-08:59	0	0	0	0	0	0	0	0
09:00-09:59	0	1	0	0	0	1	0	2
10:00-10:59	1	0	0	0	0	1	1	3
11:00-11:59	0	0	0	0	1	0	0	1
12:00-12:59	0	0	0	1	0	0	0	1
13:00-13:59	1	0	0	1	0	0	1	3
14:00-14:59	0	0	0	1	1	0	1	3
15:00-15:59	0	1	0	1	0	1	1	4
16:00-16:59	0	0	0	0	0	0	1	1
17:00-17:59	0	0	0	2	1	0	0	3
18:00-18:59	4	3	3	1	1	5	0	17
19:00-19:59	0	1	2	3	1	1	2	10
20:00-20:59	1	0	1	0	4	0	1	7
21:00-21:59	1	0	1	0	1	1	0	4
22:00-22:59	0	1	2	2	1	3	2	11
23:00-23:59	1	2	2	1	1	1	3	11
Total by Day	10	10	11	14	12	19	16	92

Report Includes:

All dates between '00:00:00 01/01/16' and '23:59:59 12/31/16'. All agencies matching '0900'. All offenses observed. All offenses reported. All offense codes. All nature of incidents. All location codes matching 'FRYBG'.



Oxford County Sheriff's Office

Law Total Incident Report, by Location, Nature

Location: Fryeburg, Maine

<u>Nature of Incident</u>	<u>Total Incidents</u>
Accident	1
Agency Assistance	36
Burglar Alarm	2
Animal Problem	4
Assault	1
Violation Of Release Condition	1
Citizen Assist	1
Citizen Dispute	2
Detail	1
Domestic Problem	2
Drug Info/Statistics	3
Controlled Substance Problem	1
DUI Alcohol or Drugs	2
Gaming And Weapons	1
Information	1
Information Report	1
Lost Dog	1
Lost Property	1
Mental Disorder	1
Missing Person	1
Drug Overdose	1
Traffic Accident w/ Damage	1
Traffic Accident, w/ Injuries	1
Request Call	3
Search Warrant	1
Building Fire	1
Suspicious Person/Circumstance	1
Theft	1
Traffic Complaint	4
Traffic Violation	13
Traffic Stop	1
Total Incidents for This Location	92

Total reported: 92

Report Includes:

All dates between '00:00:00 01/01/16' and '23:59:59 12/31/16', All agencies matching '0900', All natures, All locations matching 'FRYBG', All responsible officers, All dispositions, All clearance codes, All observed offenses. All reported offenses, All offense codes, All circumstance codes

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

The Saco River Corridor Commission (SRCC) 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 created a set of standards 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. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town's role and the individual's role as well. In a practical sense, Commissioners give the Town of Fryeburg an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year. Clean, healthy water is Maine's greatest asset. It's hard to understate this important fact.

We are happy to report the conclusion of our sixteenth successful Saco River Monitoring Program. 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 sixteen years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission works hard to keep the rivers clean and healthy, but they cannot do it alone. Copies of the water quality monitoring information is available or questions can be asked by calling Dennis, 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

2016 Unpaid taxes

ABUSAMRA, LYNDA C. C/O GARY	3,749.97	FEDERAL HOME LOAN MORTGAG	2,151.62 **
ACCARDI, NICHOLAS & LORETTA	24.63 **	FRASER, ALYCE 1998 REALTY TR	1,223.25 **
ADAMS, DAVID M. & CONNIE	2,630.80 **	FRASER, ROBERT D	601.77 **
ALDEN, ERNEST E	1,146.68 **	FRYEBURG HOLDINGS LLC	1,617.23 **
ALDEN, ERNEST E	980.86 **	GALLIGAN, TERRENCE P & SHER	10.12 **
ALLEN, THOMAS	516.96 **	GRAMES, FRANCIS	994.55 **
ARENA, CHRISTOPHER P	33.04 **	GRAVES, CLIFFORD R & WENDY	1,295.17 **
AVENI, DENISE M.	10.23 **	GRAVES, LISA A	975.91 *
BANK OF NEW YORK MELLON	2,634.26	GREEKE, DANIEL S.	378.35
BARTLETT, RALPH L.	730.74	GRENFELL, WILLIAM III	583.20 **
BEAN, MARCIE JO	663.65	GURNEY, JEREMY	1,048.22
BENNETT, NORRIS R	857.60	GUSHEE, ELAINE, ESTATE OF	1,460.43
BOUCHER, BURNHAM R	1,167.44	GUSHEE, ELAINE, ESTATE OF	2,076.42
BOYLE, MICHAEL	488.63	HALL, CLIFFORD	348.37
BRINE, HAROLD L. & MARION	2,280.48 **	HALL, CLIFFORD	356.38
BROWN, DAVID E	470.53 **	HALL, CLIFFORD	369.28
BROWN, NANCY	683.20 **	HALL, CLIFFORD	365.44
BURKE, LAURA L	653.87	HALL, CLIFFORD	354.38
BURNHAM, PETER E. & KIMBERLY J	637.22	HALL, CLIFFORD	353.38
BUSSIERE, KARL C	1,499.17	HALL, CLIFFORD	353.38
CAPRA, PAULINE T.	342.18 **	HALL, CLIFFORD	352.38
CARROLL, RENEE D	1,066.25 **	HALL, CLIFFORD	359.04
CASTEEL, ROBERT B, C/O STEVEN	1,100.62	HALL, JR., EDWARD C. & NORMA	2,004.53 **
CHANDLER, DENNETT Z.	47.94 **	HAMILTON, EDWARD H	1,015.77 **
CHAPLIN, EVELYN	921.95	HAMLIN, DANIEL M	673.68
CIANCIOLO, DAVID T	4,724.13 **	HARGREAVES, DAVID A. & ELIZA	945.60 **
COOK, RONALD L.	2,333.63 **	HATCH, DAVID S. SR & DONNA M	495.51 **
CROCKER, BENAMIN F	887.68 **	HATCH-STEVEN, VICKY	386.34 **
CROCKER, ELIZABETH ANN	267.48 **	HATHAWAY, DANIEL W & KATHI	2,507.86 **
CURRIE, JOSHUA	1,952.26 **	HEGGIE, WILLIAM L	802.52 **
DAVIDSON, DONALD S.	1,733.07 *	HENDERSON, JON K & ANN M	2,236.88 **
DAY, SCOTT	1,425.45 **	HEWSON, CAROL A	323.51 **
DEFIORE, KATHERINE R	709.76 **	HIBBERT, PATRICIA A	3,768.30 **
DESORBO, PATRICK & JULIE	1,933.92 **	HILL, DOROTHY C & MARY E	2,272.32
DEUTSCHE BANK NATIONAL TRUS	1,258.50 **	HILL, JOAN	668.34
DOUGLASS, DEAN K	1,708.94	HILL, JONATHAN & SUZANNE M.	2,693.46 **
DOUGLASS, ERIC B.	848.00	HILL, ROBERT L & RICHARD B	676.28 **
DREW, CARL E & HEATHER L	149.17	HILL, SHANE M	3,424.66 *
DREW, CARL E & HEATHER L	103.55	HINKLEY, DIANA L	511.30
DREW, CARL E & HEATHER L	119.94	HINKLEY, DIANA L	2,039.02
DUNHAM, FRANCES	1,419.24 **	HINKLEY, DIANA L	1,643.15
EASTMAN, DAVID C & ROXANNE	545.07 **	HOLDEN, TERRY W. & ANTOINET	5.04 **
EASTMAN, DOROTHY	1,709.76	HOWARD, LISA F.	637.12 **
EASTMAN, GORDON	209.92	HUSKA, JEFFREY D. & JULIA L.	896.00
EATON, CYNTHIA	606.40	HUTCHINS, THOMAS W. & G. MEI	672.52 **
EDMUNDS, JOANNE C	1,922.42 **	IACOZILI, SANDRA & CARL	1,083.35 **
ESPINOLA, DAWN	229.76 **	JACKMAN, FRED	2,147.51 *
FAHEY, KEVIN B & JESSICA P	3,996.24 **	JARVIS, HELEN R. C/O GWEN	4,955.97 **
FARNHAM, DAVID R	1,056.03 **	JOHNSON, MARLA & TODD	1,125.42 **

* Partial Payment

** Paid after the close of books: June 30, 2016

UNPAID TAXES

2016 Unpaid taxes

JOHNSON, REGINA & TEDFORD,	803.74 **	O'BRIEN, PETER F. & LORINDA	402.63 **
KAJA HOLDINGS 2 LLC	2,691.16	ORMOND, ROBERT M.	1,591.23
KARUZIS, MICHAEL & KELLY	2,924.64	OSGOOD, TIMOTHY	2,890.80 **
KATSIGIANNIS, LEONIDAS & ERINI	3,330.75	PANTALIERE, JUDITH ANN	2,127.44 **
KIESMAN, NANCY	1,103.95 **	PARENT, SANDRA	520.96 **
KILEY, JEREMY J	899.20 **	PARSONS & SONS LUMBER CO, M	6,625.13 **
KINGSLEY, DOUGLAS C & COLEEN	2,235.87 **	PENSCO TRUST CO.	523.84 **
KRUSE, JOHN R. & MARJORIE	4,668.38 *	PENSCO TRUST CO.	523.20 **
LABONTE, ALBERT J	1,811.33	PETRO, ELLEN MARIE	5,097.46
LABONTE, ALBERT J	3,144.82	PINE TREE HOLDINGS LLC	8.50 **
LABONTE, ALBERT J & DOROTHY R	2,126.06	PORTER, JAMES M & RACHELL	5,208.16 **
LABONTE, ALBERT J.	678.74	PREBLE, GAIL E.	1,328.08
LABONTE, ALBERT J.	493.20	RAFFERTY, JOSEPH E. JR.	4,574.91 *
LABONTE, JUDITH TRUST	678.74	RANGER, THOMAS & PERLEY W	1,464.96 **
LABONTE, JUDITH TRUST	409.86	REED, ESTATE OF VELLIE	1,466.18 **
LAMBY, RICHARD	1,003.42 **	REED, JENNIFER M	2,867.28
LEAVITT, BRENDA	1,636.07 **	ROBBINS, WILLIAM W & ADRIEN	4,364.78
LEAVITT, BRENDA A. & RICHARD H	621.30 **	ROOKS, BRENDA B	7.42 **
LEAVITT, RICHARD	152.00 **	ROSS-FITZGIBBONS, MARGARET	528.00
LEAVITT, RICHARD	4,895.86 **	ROSS-FITZGIBBONS, MARGARET	640.64
LEPINE, THOMAS	95.54	ROSS-FITZGIBBONS, MARGARET	7,103.92
LIBBY, RICHARD	103.42 **	RUSSELL, BRICE S & JOAN M	1.77 **
LIGHT, RONALD ARTHUR	774.40	SCHASEL, DEAN M & LESLIE A	233.60 **
LIPSON, JUSTIN S.	1,406.05	SCHASEL, DEAN M & LESLIE A	1,423.88 **
LISTON, JUDITH A	1,744.26 **	SEAVEY, SHERRI A	2,889.22
LORD, ROGER P & JULIE L	1,784.75 **	SEDIQI, DONNA P	12.62 **
LUSKY, JON	989.31 **	SEDIQI, DONNA P	1,115.65 **
LUSKY, LORI LEIGH	603.20 **	SHEA, JACKIE	252.46 **
MACDONALD, ROBERT J & MOLLY J	2,611.01 **	SIMPSON, JOSEPH M	1,271.82
MANN, WILLIAM A.	1,411.73	SMITH, CHARLES JR & SADIE EST.	997.50
MARTIN, DIANE	1,222.03	SMITH, EDWIN C	2,218.29 **
MARTINESE, ADAM A.	1,234.23 **	SMITH, LYNN A.	1,521.31 **
MCCLUSKEY, ROXANE	2,101.42	SMITH, SUSAN	1,786.04 **
MCFARLAND, ROGER	356.00 **	SNOW, DOROTHY & EVERETT	845.70
MCFARLIN, MARTIN F.	2,721.33 **	SNOW, DOROTHY & EVERETT	826.11
MCSHERRY, JOHN A	3,395.92 **	SNOW, EVERETT & DOROTHY	493.76
MCSHERRY, JOHN A	545.14 **	SNOW, EVERETT & DOROTHY	556.16
MIKKOLA, JASON W	1,447.77 **	SNOW, EVERETT & DOROTHY	1,345.89
MORRIS, NANCY	3,448.14	SNOW, EVERETT & DOROTHY	928.03
MULHERIN, PAUL H & BRENDA F	1,830.13	SPARKS, ERIC	2,227.20 **
MULHERIN, PAUL H & BRENDA F	764.30	SPARKS, JOANN C	2,592.29 **
MURDOCK, RUTH I IRREVOCABLE	1,289.62 **	SPARKS, MITCHELL W	2,393.15 **
NASH, ROBERT K	603.20	STEADMAN, KENNETH A II & ELI	4,434.56 *
NASH, RYAN K	2,426.37	STEADMAN, MARTHA & ELIZA	688.00
NERNEY, RITA C TRUSTEE	3,803.92 **	STEEVES, JOHNATHAN & KATHR	9.84 **
NILSSEN, HELGE R.	456.06	STERN III, ROBERT E	668.21 **
NOLAN, MARK J	84.64 **	TAYLOR, BEVERLY A & CHARLES	1,713.14
NORMANDIN, ROSEMARY & RENE A	5,430.93	THORLEY, JAMES	2,382.98
NURSE WE LLC	6,136.20	THORNE, IRVIN SKYLER	1,482.25 **

* Partial Payment

** Paid after the close of books: June 30, 2016

UNPAID TAXES

2016 Unpaid taxes			
TIMKO, DAVID & JO A	744.00 *	WEBBER, WILLIAM & LOIS	3,830.08
TRIAL, DAVID JR & LISA	342.18 **	WEINSTEIN, JAMIE M	4,300.69
TRIAL, DAVID JR & LISA	905.02 **	WELLS FARGO BANK N.A. AS TRI	3,920.67
TRUE, FAMILY REVOCABLE TRUST	5,368.78 *	WENTWORTH, SARAH	2,422.91 *
VAZQUEZ, CECILIA	1,221.05 **	WEST, PATRICIA	461.34 **
VAZQUEZ, CECILIA M	860.41 **	WILLIAMS, ANITA	1,297.42 **
VENO, EDWARD A. JR.	794.29 **	WING, MEGHAN E	909.14 **
VIEIRA, VICTOR V & MELODIE R	967.31	WOITKO, BELINDA	2,519.60 **
WALDRON, ALBERT & SUSAN A.	1,703.42	WOITKO, BELINDA	1,645.74 **
WALKER, BRADFORD S. & MEGAN I	209.33 **	WOITKO, BELINDA L.	368.00 **
WALKER, HELEN E.	647.72 *	WOITKO, DAVID L. & BELINDA L.	88.74 **
WALKER, RAYMOND E. & MARY	2,573.63 **	WOOD, ROBERT J & PATRICIA	2,173.39 **
WARREN, MICHAEL	1,531.58	YORK, ROBIN R & JOSEPH L	807.89 **
WEBBER, WILLIAM	606.72		

* Partial Payment

** Paid after the close of books: June 30, 2016

2015 Unpaid taxes

ABUSAMRA, LYNDA C.	130.00 **	LABONTE, ALBERT J & DOROTHY	2,279.46 **
BARTLETT, RALPH L.	821.35 **	LABONTE, ALBERT J.	767.01 **
BEAN, MARCIE JO	751.25 **	LABONTE, ALBERT J.	573.12 **
BURKE, LAURA L	754.25 **	LABONTE, JUDITH TRUST	767.01 **
BURNHAM, PETER E. & KIMBERLY J	617.30 **	LABONTE, ALBERT J	3,344.04 **
CAPRA, PAULINE T.	415.30 **	LABONTE, JUDITH TRUST	486.04 **
CASTEEL, ROBERT B, C/O STEVEN	907.20 **	LIGHT, RONALD ARTHUR	5.61 **
CROCKER, BENAMIN F	87.98 **	LIPSON, JUSTIN S.	1,724.19 **
CURRIE, JOSHUA	2,111.06 **	LUSKY, JON	1,091.57 **
DAVIDSON, DONALD S.	487.28 **	LUSKY, LORI LEIGH	687.98 **
DEFIORE, KATHERINE R	721.60 **	MC FARLIN, MARTIN F.	2,931.42 **
DOUGLASS, DEAN K	1,860.29 **	MORRIS, NANCY	3,661.01 **
DOUGLASS, ERIC B.	957.12 **	MULHERIN, PAUL H & BRENDA F	1,028.76 **
EASTMAN, GORDON	277.11 **	NASH, RYAN K	2,484.80 **
EATON, CYNTHIA	704.64 **	NORMANDIN, ROSEMARY & REN	5,297.21 **
ESPINOLA, DAWN	175.68 **	ORMOND, ROBERT M.	1,720.57 **
FAHEY, KEVIN B & JESSICA P	4,247.00 **	OWB REO LLC	2,078.67 **
GURNEY, JEREMY	1,166.35 **	PANTALIERE, JUDITH ANN	2,280.90 **
GUSHEE, ELAINE, ESTATE OF	1,583.88 **	PARENT, SANDRA	602.14 **
GUSHEE, ELAINE, ESTATE OF	2,257.51 **	PENSCO TRUST CO.	545.48 **
HALL, CLIFFORD	421.79 **	PENSCO TRUST CO.	544.06 **
HALL, CLIFFORD	430.16 **	PORTER, JAMES M & RACHELL	5,513.44 **
HALL, CLIFFORD	443.64 **	RAFFERTY, JOSEPH E. JR.	4,528.51 **
HALL, CLIFFORD	439.62 **	RANGER, THOMAS & PERLEY W	1,601.83 **
HALL, CLIFFORD	428.07 **	ROBBINS, WILLIAM W & ADRIEN	3,535.60 **
HALL, CLIFFORD	427.01 **	ROSS-FITZGIBBONS, MARGARET	609.50 **
HALL, CLIFFORD	427.01 **	ROSS-FITZGIBBONS, MARGARET	727.20 **
HALL, CLIFFORD	425.98 **	ROSS-FITZGIBBONS, MARGARET	7,488.01 **
HALL, CLIFFORD	432.93 **	SIMPSON, JOSEPH M	1,393.52 **
HALL, JR., EDWARD C. & NORMA C.	2,152.45 **	SMITH, CHARLES JR & SADIE EST.	1,100.12 **
HIBBERT, PATRICIA A	3,991.00 **	SNOW, DOROTHY & EVERETT	941.48 **
HILL, SHANE M	2,794.65 **	SNOW, DOROTHY & EVERETT	921.03 **
HINKLEY, DIANA L	588.19 **	SNOW, EVERETT & DOROTHY	573.72 **
HINKLEY, DIANA L	2,218.44 **	SNOW, EVERETT & DOROTHY	638.92 **
HINKLEY, DIANA L	1,788.04 **	SNOW, EVERETT & DOROTHY	1,464.18 **
HUSKA, JEFFREY D. & JULIA L.	994.05 **	SNOW, EVERETT & DOROTHY	1,027.52 **
JARVIS, HELEN R. C/O GWEN	334.04 **	SPARKS, JOANN C	243.52 **
KARUZIS, MICHAEL & KELLY	3,143.90 **	SPARKS, MITCHELL W	1,802.30 **
KATSIGIANNIS, LEONIDAS & ERINI	3,551.57 **	STEADMAN, KENNETH A II & ELI	2,164.92 **
KILEY, BARTHOLOMEW	2,152.86 **	TAYLOR, BEVERLY A & CHARLES	1,847.95 **
KINGSLEY, DOUGLAS C & COLEEN	158.73 **	TIMKO, DAVID & JO A	72.48 **
KRUSE, JOHN R. & MARJORIE	2,009.33 **	WALDRON, ALBERT & SUSAN A.	1,851.02 **
LABONTE, ALBERT J	1,950.56 **	WENTWORTH, SARAH	2,060.46 **

2015 Foreclosures

BOUCHER, BURNHAM R	1,168.08	MARTIN, DIANE	278.90
EASTMAN, DOROTHY	1,548.81	MULHERIN, PAUL H & BRENDA F	856.43
HILL, DOROTHY C & MARY E	2,449.01	PREBLE, GAIL E.	1,073.17
HILL, JOAN	756.15		

* Partial Payment

** Paid after the close of books: June 30, 2016

UNPAID TAXES

2016 Unpaid Personal Property Taxes

AT&T MOBILITY	620.58	PINE TREE SUBS	## **
FIRST DATA MERCHANT SERVICES	60.94 **	SECURITY 101	12.91
FRYEBURG HOUSE OF PIZZA	102.08	TWO BLACK DOGS COUNTRY PUB	266.82 **
GOOD BEER STORE	98.03 **	WOOD, DONALD	16.98 **
HARMAC REBAR & STEEL CORP	891.26 **	MUZAK LLC	11.02 **

2015 Unpaid Personal Property Taxes

FRYEBURG HOUSE OF PIZZA	93.38	SECURITY 101	11.82
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2014 Unpaid Personal Property Taxes

FRYEBURG HOUSE OF PIZZA	91.64	SECURITY 101	11.60
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* Partial Payment

** Paid after the close of books: June 30, 2016

Audited Financial Statements
And Other Information

Town of Fryeburg, Maine

June 30, 2016



Proven Expertise and Integrity

TOWN OF FRYEBURG, MAINE

CONTENTS

JUNE 30, 2016

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 10
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION	11
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 - 44
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	45
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	46
SCHEDULE 2 - SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	47
SCHEDULE 3 - SCHEDULE OF CONTRIBUTIONS	48
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	49

OTHER SUPPLEMENTARY INFORMATION

OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	50
SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	51
SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND	52 - 54
SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	55
SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	56
SPECIAL REVENUE FUNDS DESCRIPTION	57
SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	58 - 62
SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS	63 - 67
CAPITAL PROJECTS FUNDS DESCRIPTION	68
SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS	69 - 70
SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS	71 - 72
PERMANENT FUNDS DESCRIPTION	73
SCHEDULE I - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	74 - 75
SCHEDULE J - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR PERMANENT FUNDS	76 - 77
GENERAL CAPITAL ASSETS DESCRIPTION	78
SCHEDULE K - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	79
SCHEDULE L - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	80

FEDERAL COMPLIANCE

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

81 - 82



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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Fryeburg
Fryeburg, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine as of June 30, 2016, 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 46 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund,

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2017, on our consideration of the Town of Fryeburg, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fryeburg, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 8, 2017

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

(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, 2016. 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). All 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 funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

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

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$835,571 from \$7,420,698 to \$8,256,269. 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 \$2,442,228 at the end of this year.

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

	<u>2016</u>	<u>2015</u>
Assets:		
Current Assets	\$ 2,908,975	\$ 2,719,056
Capital Assets	<u>7,030,064</u>	<u>6,650,455</u>
Total Assets	<u>9,939,039</u>	<u>9,369,511</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	<u>98,248</u>	<u>40,851</u>
Total Deferred Outflows of Resources	<u>98,248</u>	<u>40,851</u>
Liabilities:		
Current Liabilities	627,808	621,360
Long-term Debt Outstanding	<u>1,036,069</u>	<u>1,262,554</u>
Total Liabilities	<u>1,663,877</u>	<u>1,883,914</u>
Deferred Inflows of Resources:		
Prepaid Taxes	15,482	8,827
Deferred Inflows Related to Pensions	<u>101,659</u>	<u>96,923</u>
Total Deferred Inflows of Resources	<u>117,141</u>	<u>105,750</u>
Net Position:		
Net Investment in Capital Assets	5,679,865	5,021,788
Restricted: Special Revenue Funds	23,283	10,975
Permanent Funds	110,893	122,110
Unrestricted	<u>2,442,228</u>	<u>2,265,825</u>
Total Net Position	<u>\$ 8,256,269</u>	<u>\$ 7,420,698</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.49%, while total expenses increased by 2.44%.

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

	<u>2016</u>	<u>2015</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 252,214	\$ 259,838
Operating grants and contributions	75,329	108,949
<i>General Revenues:</i>		
Taxes	7,041,399	6,918,701
Grants and contributions not restricted to specific programs	322,345	294,021
Miscellaneous	278,773	271,623
Total revenues	<u>7,970,060</u>	<u>7,853,132</u>
Expenses		
General government	500,936	438,991
Public safety	746,844	702,747
Recreation	86,555	119,600
Parks	8,460	4,882
Public works	737,414	714,292
Library	64,204	69,445
Civil services	144,019	158,099
County tax	284,470	275,594
Education	3,792,977	3,801,836
Unclassified	380,606	308,525
Health and sanitation	347,469	325,587
Interest on long-term debt	33,321	44,172
Unallocated depreciation (Note 4)	7,214	1,000
Total expenses	<u>7,134,489</u>	<u>6,964,770</u>
Change in Net Position	835,571	888,362
Net Position - July 1	<u>7,420,698</u>	<u>6,532,336</u>
Net Position - June 30	<u><u>\$ 8,256,269</u></u>	<u><u>\$ 7,420,698</u></u>

Financial Analysis of the Town's Fund Statements

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

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

	<u>2016</u>	<u>2015</u>
General Fund:		
Restricted	\$ 1,425	\$ 1,425
Assigned	75,748	57,374
Unassigned	1,352,449	1,200,144
Total General Fund	<u>\$ 1,429,622</u>	<u>\$ 1,258,943</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 23,283	\$ 10,975
Committed	16,500	-
Assigned	127,018	100,742
Capital Projects Funds:		
Committed	760,194	744,968
Permanent Funds:		
Restricted	110,893	122,110
Total Nonmajor Funds	<u>\$ 1,037,888</u>	<u>\$ 978,795</u>

The general fund total fund balance increased by \$170,679 from the prior fiscal year. The nonmajor fund balances decreased by \$59,093 from the prior fiscal year.

Budgetary Highlights

There significant difference between the original and final budget for the general fund was due to the use of unassigned fund balance.

The general fund actual revenues exceeded the budget by \$277,160. All revenue categories were received in excess of budgeted amounts.

The general fund actual expenditures were under the budget by \$117,193. All expenditure categories were under budget with the exception of general government, health and sanitation and debt service.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2016, the net book value of capital assets recorded by the Town increased by \$379,609 from the prior year. This increase is the result of capital additions of \$670,847 less current year depreciation of \$291,238.

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

	2016	2015
Land and Non-Depreciable Assets	\$ 246,250	\$ 246,250
Buildings and Improvements	810,138	846,173
Machinery and Equipment	74,124	67,064
Vehicles	506,527	364,179
Infrastructure	5,393,025	5,126,789
Total	<u>\$ 7,030,064</u>	<u>\$ 6,650,455</u>

Debt

At June 30, 2016, the Town had \$1,056,225 in bonds outstanding versus \$1,437,900 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, 2016

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,407,152
Accounts receivable (net of allowance for uncollectibles):	
Taxes	340,992
Liens	146,836
Other	13,995
Total current assets	<u>2,908,975</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	246,250
Buildings and equipment, net of accumulated depreciation	6,783,814
Total noncurrent assets	<u>7,030,064</u>
TOTAL ASSETS	<u>9,939,039</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	98,248
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>98,248</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 10,037,287</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 82,678
Accrued expenses	21,267
Due to other governments	3,273
Current portion of long-term obligations	520,590
Total current liabilities	<u>627,808</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	668,289
Capital leases payable	203,404
Net pension liability	164,376
Total noncurrent liabilities	<u>1,036,069</u>
TOTAL LIABILITIES	<u>1,663,877</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	15,482
Deferred inflows related to pensions	101,659
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>117,141</u>
NET POSITION	
Net investment in capital assets	5,679,865
Restricted: Special revenue funds	23,283
Permanent funds	110,893
Unrestricted	2,442,228
TOTAL NET POSITION	<u>8,256,269</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 10,037,287</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, 2016

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	\$ 500,936	\$ 68,723	\$ -	\$ -	\$ (432,213)
Public safety	746,844	47,023	-	-	(699,821)
Recreation	86,555	-	-	-	(86,555)
Parks	8,460	-	-	-	(8,460)
Public works	737,414	50	55,824	-	(681,540)
Library	64,204	3,468	-	-	(60,736)
Civil services	144,019	-	-	-	(144,019)
County tax	284,470	-	-	-	(284,470)
Education	3,792,977	-	-	-	(3,792,977)
Unclassified	380,606	-	19,505	-	(361,101)
Health and sanitation	347,469	132,950	-	-	(214,519)
Interest on long term debt	33,321	-	-	-	(33,321)
Unallocated depreciation (Note 4)*	7,214	-	-	-	(7,214)
Total government	<u>\$ 7,134,489</u>	<u>\$ 252,214</u>	<u>\$ 75,329</u>	<u>\$ -</u>	<u>(6,806,946)</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, 2016

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,806,946)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,492,433
Excise taxes	548,966
Grants and contributions not restricted to specific programs	322,345
Miscellaneous	<u>278,773</u>
Total general revenues	<u>7,642,517</u>
Change in net position	835,571
NET POSITION - JULY 1	<u>7,420,698</u>
NET POSITION - JUNE 30	<u><u>\$ 8,256,269</u></u>

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

TOWN OF FRYEBURG, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,209,381	\$ 197,771	\$ 2,407,152
Accounts receivable (net of allowance for uncollectibles):			
Taxes	340,992	-	340,992
Liens	146,836	-	146,836
Other	13,995	-	13,995
Due from other funds	16,599	856,716	873,315
TOTAL ASSETS	<u>\$ 2,727,803</u>	<u>\$ 1,054,487</u>	<u>\$ 3,782,290</u>
LIABILITIES			
Accounts payable	\$ 82,678	\$ -	\$ 82,678
Accrued expenses	21,267	-	21,267
Due to other funds	856,716	16,599	873,315
Due to other governments	3,273	-	3,273
TOTAL LIABILITIES	<u>963,934</u>	<u>16,599</u>	<u>980,533</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	15,482	-	15,482
Deferred property tax	318,765	-	318,765
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>334,247</u>	<u>-</u>	<u>334,247</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	1,425	134,176	135,601
Committed	-	776,694	776,694
Assigned	75,748	127,018	202,766
Unassigned	1,352,449	-	1,352,449
TOTAL FUND BALANCES	<u>1,429,622</u>	<u>1,037,888</u>	<u>2,467,510</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,727,803</u>	<u>\$ 1,054,487</u>	<u>\$ 3,782,290</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, 2016

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,467,510
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	7,030,064
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	318,765
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	98,248
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(1,056,225)
Capital leases payable	(293,974)
Accrued compensated absences	(42,084)
Net pension liability	(164,376)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(101,659)</u>
Net position of governmental activities	<u><u>\$ 8,256,269</u></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, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 6,521,055	\$ -	\$ 6,521,055
Excise	548,966	-	548,966
Intergovernmental	378,169	19,505	397,674
Interest income	24,235	36	24,271
Charges for services/fees	252,214	-	252,214
Other revenue	132,775	121,727	254,502
TOTAL REVENUES	<u>7,857,414</u>	<u>141,268</u>	<u>7,998,682</u>
EXPENDITURES			
Current:			
General government	473,306	-	473,306
Public safety	719,190	-	719,190
Recreation	69,986	-	69,986
Parks	8,460	-	8,460
Public works	508,864	-	508,864
Library	64,204	-	64,204
Civil Services	144,019	-	144,019
County tax	284,470	-	284,470
Education	3,792,977	-	3,792,977
Unclassified	201,207	179,399	380,606
Health and sanitation	340,192	-	340,192
Capital outlay	196,284	474,563	670,847
Debt service	508,073	-	508,073
TOTAL EXPENDITURES	<u>7,311,232</u>	<u>653,962</u>	<u>7,965,194</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>546,182</u>	<u>(512,694)</u>	<u>33,488</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital leases	196,284	-	196,284
Transfers in	9,887	583,170	593,057
Transfers (out)	(581,674)	(11,383)	(593,057)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(375,503)</u>	<u>571,787</u>	<u>196,284</u>
NET CHANGE IN FUND BALANCES	170,679	59,093	229,772
FUND BALANCES - JULY 1	<u>1,258,943</u>	<u>978,795</u>	<u>2,237,738</u>
FUND BALANCES - JUNE 30	<u>\$ 1,429,622</u>	<u>\$ 1,037,888</u>	<u>\$ 2,467,510</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, 2016

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 229,772</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	670,847
Depreciation expense	<u>(291,238)</u>
	<u>379,609</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>57,397</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>(28,622)</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>474,752</u>
Proceeds from capital leases is an other financing sources in the governmental funds, but the proceeds increases long-term liabilities in the Statement of Net Position	
	<u>(196,284)</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	
	<u>(4,736)</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	(3,200)
Net pension liability	<u>(73,117)</u>
	<u>(76,317)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 835,571</u>

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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.

Implementation of New Accounting Standards

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, "*Fair Value Measurement and Application*". The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*". The objective of this Statement is to identify-in the context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 79, "*Certain External Investment Pools and Pool Participants*". This Statement establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

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

1. Governmental Funds:

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major fund:

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

Nonmajor funds:

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

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

Basis of Accounting

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Interfund Receivables and Payables

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

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2016.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of 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 funds is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2016, the Town's liability for compensated absences is \$42,084.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions

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

Net Position

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

Fund Balances

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 September 3, 2015 on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Taxes were due on in two installments on October 15, 2015 and April 15, 2016. Interest on unpaid taxes commenced on October 16, 2015 and April 16, 2016, 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 \$39,777 for the year ended June 30, 2016.

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

Program Revenues

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

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

At June 30, 2016, the Town's cash balances of \$2,407,152 were comprised of bank balances of \$2,395,343, of which \$621,964 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank balances of \$1,773,379 were collateralized with securities held by the financial institution in the Town's name.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 50
Money market accounts	2,194,383
Savings accounts	200,910
	<u>\$ 2,395,343</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, 2016.

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2016 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 16,599	\$ 856,716
Nonmajor special revenue funds	95,922	4,929
Nonmajor capital projects funds	760,194	-
Nonmajor permanent funds	600	11,670
	<u>\$ 873,315</u>	<u>\$ 873,315</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Balance 7/1/15	Additions	Disposals	Balance 6/30/16
Non-depreciated assets:				
Land	\$ 246,250	\$ -	\$ -	\$ 246,250
	<u>246,250</u>	<u>-</u>	<u>-</u>	<u>246,250</u>
Depreciated assets:				
Land improvements	484,207	-	-	484,207
Buildings	1,806,680	-	-	1,806,680
Building improvements	132,350	-	-	132,350
Vehicles	1,468,873	219,895	-	1,688,768
Machinery & equipment	592,161	17,746	-	609,907
Infrastructure	7,746,154	433,206	-	8,179,360
	<u>12,230,425</u>	<u>670,847</u>	<u>-</u>	<u>12,901,272</u>
Less: accumulated depreciation	(5,826,220)	(291,238)	-	(6,117,458)
	<u>6,404,205</u>	<u>379,609</u>	<u>-</u>	<u>6,783,814</u>
Net capital assets	<u>\$ 6,650,455</u>	<u>\$ 379,609</u>	<u>\$ -</u>	<u>\$ 7,030,064</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation

General government	\$ 3,974
Public safety	27,654
Public works	228,550
Recreation	16,569
Health and sanitation	7,277
Town-wide	7,214
	<u>\$ 291,238</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2016:

	Balance 7/1/15	Additions	Deletions	Balance 6/30/16	Current Year Portion
Bonds payable	\$ 1,437,900	\$ -	\$ (381,675)	\$ 1,056,225	\$ 387,936
Capital leases payable	190,767	196,284	(93,077)	293,974	90,570
Accrued compensated absences	38,884	3,200	-	42,084	42,084
Net pension liability	91,259	114,734	(41,617)	164,376	-
Totals	<u>\$ 1,758,810</u>	<u>\$ 314,218</u>	<u>\$ (516,369)</u>	<u>\$ 1,556,659</u>	<u>\$ 520,590</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. \$ 61,900

\$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.

994,325

Total Bonds Payable \$ 1,056,225

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Principal and interest requirements to maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2017	\$ 387,936	\$ 20,583	\$ 408,519
2018	332,769	13,235	346,004
2019	335,520	6,739	342,259
	<u>\$ 1,056,225</u>	<u>\$ 40,557</u>	<u>\$ 1,096,782</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ended June 30, 2016 was \$33,321.

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

The following is a summary of the capital leases payable for the year ended June 30, 2016:

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.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

Year Ending June 30:	
2017	\$ 99,727
2018	81,483
2019	64,822
2020	35,117
2021	35,116
Total minimum lease payment	316,265
Less amount representing interest	(22,291)
Present value of future minimum lease payments	<u>\$ 293,974</u>

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2016, the Town had the following restricted fund balances:

General fund:	
Recreation donations	\$ 1,425
Nonmajor special revenue funds (Schedule E)	23,283
Nonmajor permanent funds (Schedule I)	110,893
	<u>\$ 135,601</u>

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2016, the Town had the following committed fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 16,500
Nonmajor capital projects funds (Schedule G)	760,194
	<u>\$ 776,694</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2016, the Town had the following assigned fund balances:

General fund:	
Comprehensive plan	\$ 563
Economic development	6,957
Channel 3	4,816
Sandblasting - Public Works	6,000
Crack sealing - Public Works	9,275
Sidewalk maintenance - Public Works	10,000
Public works roads maintenance	38,137
Nonmajor special revenue funds (Schedule E)	127,018
	<u>\$ 202,766</u>

NOTE 9 - OVERSPENT APPROPRIATIONS

The following appropriations were overspent as of June 30, 2016:

	<u>Excess</u>
Professional services	\$ 14,905
Debt service	116
Townwide insurance/deferred comp.	5,086
Service organizations	67
Airport	622
Town buildings	1,031
Unclassified	17,558
Solid waste/recycling	12,129
	<u>\$ 51,514</u>

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, 2016, the County of Oxford had no long-term debt. At June 30, 2016, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 19,384,777	33.30%	<u>\$ 6,455,131</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2016. 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.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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.maineopers.org or by contacting the System at (800) 451-9800.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are 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, 2016 was \$20,942.

As of June 30, 2016, 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, 2016 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, 2016, the Town reported a liability of \$164,376 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2015, 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, 2015, the Town's proportion was 0.051521%, which was a decrease of 0.007784% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Town recognized total pension expense of \$20,456. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 57,514	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	101,659
Changes in proportion and differences between contributions and proportionate share of contributions	19,793	-
Contributions subsequent to the measurement date	20,941	-
Total	<u>\$ 98,248</u>	<u>\$ 101,659</u>

\$20,941 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, 2017. 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:	
2017	\$ (10,120)
2018	(10,120)
2019	(16,361)
2020	12,683
2021	-
Thereafter	-

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2015 and 2014, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 and June 30, 2014 are as follows:

Investment Rate of Return - For the PLD Plan, 7.125% per annum for the year ended June 30, 2015 and 7.25% per annum for the year ended June 30, 2014, compounded annually.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (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 - 2.55% per annum for the year ended June 30, 2015 and 3.12% for the year ended June 30, 2014.

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, 2015 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%	0.7%

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Discount Rate

The discount rate used to measure the collective total pension liability was 7.125% for 2015 and 7.25% for 2014. 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 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, 2015 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 7.125% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	6.125%	7.125%	8.125%
Town's proportionate share of the net pension liability	\$ 327,486	\$ 164,376	\$ 9,738

Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2015 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 2015 and 2014, this was 4 years for the PLD Consolidated Plan.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 remaining service lives of active and inactive members in each plan. For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

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' 2015 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 OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 14 - DEFERRED COMPENSATION PLANS (CONTINUED)

Town employees permits them to defer a portion of their salary, in addition to Town contributions, until future years. Employee's participation in this plan is voluntary. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

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

B. Funding Policy

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

The Town's contributions to the plan for 2016, 2015, and 2014 were \$5,990, \$7,197, and \$9,106, 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 14 - DEFERRED COMPENSATION PLANS (CONTINUED)

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

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

B. Funding Policy

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

The Town's contributions to the plan for 2016, 2015, and 2014 were \$6,506, \$3,440, and \$3,490, respectively.

NOTE 15 - 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
- Notes to Required Supplementary Information

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1	\$ 1,258,943	\$ 1,258,943	\$ 1,258,943	\$ -
Resources (Inflows):				
Property taxes	6,484,445	6,484,445	6,521,055	36,610
Excise taxes	442,561	442,561	548,966	106,405
Intergovernmental revenues	353,520	353,520	378,169	24,649
Charges for services	188,865	188,865	252,214	63,349
Interest income	20,300	20,300	24,235	3,935
Other revenue	100,450	100,450	132,775	32,325
Transfers from other funds	-	-	9,887	9,887
Amounts Available for Appropriation	<u>8,849,084</u>	<u>8,849,084</u>	<u>9,126,244</u>	<u>277,160</u>
Charges to Appropriations (Outflows):				
General government	463,651	463,651	473,306	(9,655)
Public safety	783,624	783,624	719,190	64,434
Recreation	72,317	72,317	69,986	2,331
Parks	12,200	12,200	8,460	3,740
Public works	555,791	555,791	508,864	46,927
Library	72,424	72,424	64,204	8,220
Civil services	149,463	149,463	144,019	5,444
County assessment	284,470	284,470	284,470	-
Education	3,792,977	3,792,977	3,792,977	-
Unclassified	209,204	209,204	201,207	7,997
Health and sanitation	328,063	328,063	340,192	(12,129)
Debt service	507,957	507,957	508,073	(116)
Transfers to other funds	358,000	581,674	581,674	-
Total Charges to Appropriations	<u>7,590,141</u>	<u>7,813,815</u>	<u>7,696,622</u>	<u>117,193</u>
Budgetary Fund Balance, June 30	<u>\$ 1,258,943</u>	<u>\$ 1,035,269</u>	<u>\$ 1,429,622</u>	<u>\$ 394,353</u>
Utilization of unassigned fund balance	<u>\$ -</u>	<u>\$ 223,674</u>	<u>\$ -</u>	<u>\$ (223,674)</u>
	<u>\$ -</u>	<u>\$ 223,674</u>	<u>\$ -</u>	<u>\$ (223,674)</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*

	2016	2015	2014
<u>PLD Plan:</u>			
Proportion of the net pension liability (asset)	0.1%	0.1%	0.1%
Proportionate share of the net pension liability (asset)	\$ 164,376	\$ 91,259	\$ 171,124
Covered-employee payroll	\$ 498,306	\$ 510,777	\$ 598,562
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	32.99%	17.87%	28.59%
Plan fiduciary net position as a percentage of the total pension liability	88.27%	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>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>			
Contractually required contribution	\$ 20,942	\$ 20,625	\$ 20,250
Contributions in relation to the contractually required contribution	<u>(17,137)</u>	<u>(16,821)</u>	<u>(16,542)</u>
Contribution deficiency (excess)	<u>\$ 3,805</u>	<u>\$ 3,804</u>	<u>\$ 3,708</u>
Covered-employee payroll	\$ 498,306	\$ 510,777	\$ 598,562
Contributions as a percentage of covered- employee payroll	4.20%	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.

TOWN OF FRYEBURG, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION .
FOR THE YEAR ENDED JUNE 30, 2016

Changes of Assumptions

There was a change in the investment rate of return assumption this year from 7.25% to 7.125%. This change was made in the other MainePERS Programs with the 2014 valuation, but is first being recognized in the PLD Consolidated Plan in 2015. In addition to this change, the cost of living benefit increase assumption was changed from 3.12% to 2.55%. Further, those PLDs who had an IUUAL Surplus account received a refund of that account. As a result, there will be no more IUUAL surplus payments reflected beginning with the 2015 valuation. Finally, the amortization methodology for the Pooled Unfunded Actuarial Liability (PUAL) was changed from a fifteen-year open level dollar method to a method where a separate twenty-year closed period is established annually for the gain or loss in that year with these amortizations being developed as a level percentage of payroll and amortizing the existing PUAL at the time of this change, July 1, 2015, over a closed fifteen-year period beginning on this date.

Other Supplementary Information

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

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

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,484,445	\$ 6,484,445	\$ 6,521,055	\$ 36,610
Auto excise	438,161	438,161	543,728	105,567
Airplane excise	900	900	916	16
Boat excise	3,500	3,500	4,322	822
Intergovernmental revenues:				
State revenue sharing	184,603	184,603	196,196	11,593
Homestead reimbursement	58,038	58,038	58,038	-
Highway block grant	55,824	55,824	55,824	-
Tree growth	40,000	40,000	43,159	3,159
BETE reimbursement	13,055	13,055	13,747	692
General assistance	-	-	7,116	7,116
Other intergovernmental revenue	2,000	2,000	4,089	2,089
Charges for services:				
Tax lien fees	14,000	14,000	19,182	5,182
Clerk fees	16,200	16,200	18,963	2,763
Animal control	2,000	2,000	3,763	1,763
Planning board fees	115	115	315	200
Building permits	10,000	10,000	22,455	12,455
Plumbing permits	2,500	2,500	7,808	5,308
Solid waste fees	38,700	38,700	49,456	10,756
Solid waste demolition	10,000	10,000	15,684	5,684
Commercial waste	60,000	60,000	63,012	3,012
Recycling solid waste	500	500	615	115
Universal waste	2,000	2,000	4,183	2,183
Police	29,850	29,850	43,260	13,410
Public works	-	-	50	50
Library	3,000	3,000	3,468	468
Interest income:				
Tax interest	20,000	20,000	24,005	4,005
Interest income	300	300	230	(70)
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Misc. other	450	450	32,775	32,325
Transfers from other funds	-	-	9,887	9,887
Amounts Available for Appropriation	<u>\$ 7,590,141</u>	<u>\$ 7,590,141</u>	<u>\$ 7,867,301</u>	<u>\$ 277,160</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, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Board of selectmen	\$ 8,374	\$ -	\$ 8,374	\$ 8,139	\$ 235
Administration	412,743	-	412,743	410,577	2,166
Planning board	1,000	-	1,000	776	224
Appeals board	500	-	500	-	500
Conservation committee	500	-	500	-	500
Economic development	2,000	-	2,000	375	1,625
Professional services	38,534	-	38,534	53,439	(14,905)
Totals	<u>463,651</u>	<u>-</u>	<u>463,651</u>	<u>473,306</u>	<u>(9,655)</u>
PUBLIC SAFETY:					
Fire department	155,796	-	155,796	140,598	15,198
Saco valley fire department	22,850	-	22,850	22,850	-
Police department	533,722	-	533,722	484,486	49,236
Rescue department	71,256	-	71,256	71,256	-
Totals	<u>783,624</u>	<u>-</u>	<u>783,624</u>	<u>719,190</u>	<u>64,434</u>
RECREATION	<u>72,317</u>	<u>-</u>	<u>72,317</u>	<u>69,986</u>	<u>2,331</u>
PARKS	<u>12,200</u>	<u>-</u>	<u>12,200</u>	<u>8,460</u>	<u>3,740</u>

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
PUBLIC WORKS:					
Roads	555,791	-	555,791	508,864	46,927
Totals	555,791	-	555,791	508,864	46,927
LIBRARY	72,424	-	72,424	64,204	8,220
CIVIL SERVICES	149,463	-	149,463	144,019	5,444
DEBT SERVICE	507,957	-	507,957	508,073	(116)
COUNTY TAX	284,470	-	284,470	284,470	-
EDUCATION	3,792,977	-	3,792,977	3,792,977	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	11,099	2,901
Townwide insurance/deferred comp.	112,800	-	112,800	117,886	(5,086)
Service organizations	16,477	-	16,477	16,544	(67)
Social services	10,000	-	10,000	10,000	-
Airport	14,000	-	14,000	14,622	(622)
Town buildings	300	-	300	1,331	(1,031)
Unclassified	1,850	-	1,850	19,408	(17,558)
Overlay/abatement	39,777	-	39,777	10,317	29,460
Totals	209,204	-	209,204	201,207	7,997

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
HEALTH AND SANITATION:					
Solid waste/recycling	328,063	-	328,063	340,192	(12,129)
Totals	<u>328,063</u>	<u>-</u>	<u>328,063</u>	<u>340,192</u>	<u>(12,129)</u>
TRANSFERS TO OTHER FUNDS:					
Capital projects funds	358,000	223,674	581,674	581,674	-
Totals	<u>358,000</u>	<u>223,674</u>	<u>581,674</u>	<u>581,674</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 7,590,141</u>	<u>\$ 223,674</u>	<u>\$ 7,813,815</u>	<u>\$ 7,696,622</u>	<u>\$ 117,193</u>

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

SCHEDULE C

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 75,808	\$ -	\$ 121,963	\$ 197,771
Due from other funds	95,922	760,194	600	856,716
TOTAL ASSETS	<u>\$ 171,730</u>	<u>\$ 760,194</u>	<u>\$ 122,563</u>	<u>\$ 1,054,487</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	4,929	-	11,670	16,599
TOTAL LIABILITIES	<u>4,929</u>	<u>-</u>	<u>11,670</u>	<u>16,599</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	23,283	-	110,893	134,176
Committed	16,500	760,194	-	776,694
Assigned	127,018	-	-	127,018
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>166,801</u>	<u>760,194</u>	<u>110,893</u>	<u>1,037,888</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 171,730</u>	<u>\$ 760,194</u>	<u>\$ 122,563</u>	<u>\$ 1,054,487</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 13	\$ -	\$ 23	\$ 36
Intergovernmental income	19,505	-	-	19,505
Other	121,727	-	-	121,727
TOTAL REVENUES	<u>141,245</u>	<u>-</u>	<u>23</u>	<u>141,268</u>
EXPENDITURES				
Capital outlay	17,746	456,817	-	474,563
Other	58,528	109,631	11,240	179,399
TOTAL EXPENDITURES	<u>76,274</u>	<u>566,448</u>	<u>11,240</u>	<u>653,962</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>64,971</u>	<u>(566,448)</u>	<u>(11,217)</u>	<u>(512,694)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	581,674	1,496	583,170
Transfers (out)	(9,887)	-	(1,496)	(11,383)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,887)</u>	<u>581,674</u>	<u>-</u>	<u>571,787</u>
NET CHANGE IN FUND BALANCES	55,084	15,226	(11,217)	59,093
FUND BALANCES - JULY 1	<u>111,717</u>	<u>744,968</u>	<u>122,110</u>	<u>978,795</u>
FUND BALANCES - JUNE 30	<u>\$ 166,801</u>	<u>\$ 760,194</u>	<u>\$ 110,893</u>	<u>\$ 1,037,888</u>

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

Special Revenue Funds

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Chandler Fund	American Legion	Library	Mulford Fund Grants for Beautification	Thanksgiving Basket	Canal Campground	Taser Annual Fee
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 43,373	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	16,849	5,690	1,643	72	11,506	25
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 16,849</u>	<u>\$ 49,063</u>	<u>\$ 1,643</u>	<u>\$ 72</u>	<u>\$ 11,506</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	-	16,849	49,063	1,643	72	11,506	25
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>16,849</u>	<u>49,063</u>	<u>1,643</u>	<u>72</u>	<u>11,506</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 16,849</u>	<u>\$ 49,063</u>	<u>\$ 1,643</u>	<u>\$ 72</u>	<u>\$ 11,506</u>	<u>\$ 25</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Aquifer Fund	Fuel Assistance	MPERS Credit	PD Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 29,130	\$ -	\$ -	\$ -	\$ -
Due from other funds	1,661	12,713	-	-	2,004	240	11,424
TOTAL ASSETS	<u>\$ 1,661</u>	<u>\$ 12,713</u>	<u>\$ 29,130</u>	<u>\$ -</u>	<u>\$ 2,004</u>	<u>\$ 240</u>	<u>\$ 11,424</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 4,764	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	2,004	240	11,424
Committed	-	-	-	-	-	-	-
Assigned	1,661	12,713	24,366	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,661</u>	<u>12,713</u>	<u>24,366</u>	<u>-</u>	<u>2,004</u>	<u>240</u>	<u>11,424</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,661</u>	<u>\$ 12,713</u>	<u>\$ 29,130</u>	<u>\$ -</u>	<u>\$ 2,004</u>	<u>\$ 240</u>	<u>\$ 11,424</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Fire Dept. Mulford Grant	CDBG Planning Grant	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	1,156	1,294	8,003	-	357	-
TOTAL ASSETS	<u>\$ 1,156</u>	<u>\$ 1,294</u>	<u>\$ 8,003</u>	<u>\$ 2,545</u>	<u>\$ 1,117</u>	<u>\$ -</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	1,156	1,294	-	2,380	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	8,003	-	1,117	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,156</u>	<u>1,294</u>	<u>8,003</u>	<u>2,380</u>	<u>1,117</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,156</u>	<u>\$ 1,294</u>	<u>\$ 8,003</u>	<u>\$ 2,545</u>	<u>\$ 1,117</u>	<u>\$ -</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Police Dept. Domestic Violence	Fire Dept. Four Wheeler	Weston Beach	Police Dept. Humvee	Police Dept. Car Camera	Fire Dept. Homeland Security	Police Dept. Homeland Security
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	140	-	16,500	2,000	-	-	-
TOTAL ASSETS	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 16,500</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	140	-	-	2,000	-	-	-
Committed	-	-	16,500	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>140</u>	<u>-</u>	<u>16,500</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 16,500</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	<u>Tennis Courts</u>	<u>BP Vests Grant</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 75,808
Due from other funds	30	2,615	95,922
TOTAL ASSETS	<u>\$ 30</u>	<u>\$ 2,615</u>	<u>\$ 171,730</u>
LIABILITIES			
Due to other funds	\$ -	\$ -	\$ 4,929
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,929</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	30	2,615	23,283
Committed	-	-	16,500
Assigned	-	-	127,018
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>30</u>	<u>2,615</u>	<u>166,801</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30</u>	<u>\$ 2,615</u>	<u>\$ 171,730</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, 2016

	Chandler Fund	American Legion	Library	Mulford Fund Grants for Beautification	Thanksgiving Basket	Canal Campground	Taser Annual Fee
REVENUES							
Interest income	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	5,716	7,017	25	4,000	-	6,000	-
TOTAL REVENUES	5,716	7,017	34	4,000	-	6,000	-
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	5,726	9,118	-	2,357	-	-	-
TOTAL EXPENDITURES	5,726	9,118	-	2,357	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10)	(2,101)	34	1,643	-	6,000	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(10)	(2,101)	34	1,643	-	6,000	-
FUND BALANCES - JULY 1	10	18,950	49,029	-	72	5,506	25
FUND BALANCES - JUNE 30	\$ -	\$ 16,849	\$ 49,063	\$ 1,643	\$ 72	\$ 11,506	\$ 25

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Aquifer Fund	Fuel Assistance	MPERS Credit	PD Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES							
Interest income	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	-	2,585	29,126	436	-	-	26,444
TOTAL REVENUES	-	2,585	29,130	436	-	-	26,444
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	4,275	657	4,764	436	862	-	19,020
TOTAL EXPENDITURES	4,275	657	4,764	436	862	-	19,020
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,275)	1,928	24,366	-	(862)	-	7,424
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,275)	1,928	24,366	-	(862)	-	7,424
FUND BALANCES - JULY 1	5,936	10,785	-	-	2,866	240	4,000
FUND BALANCES - JUNE 30	\$ 1,661	\$ 12,713	\$ 24,366	\$ -	\$ 2,004	\$ 240	\$ 11,424

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Fire Dept. Mulford Grant	CDBG Planning Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Poland Spring
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-
Other income	4,500	-	1,480	-	50	-
TOTAL REVENUES	<u>4,500</u>	<u>-</u>	<u>1,480</u>	<u>-</u>	<u>50</u>	<u>-</u>
EXPENDITURES						
Capital outlay	-	-	-	-	-	-
Other	3,344	-	-	165	-	-
TOTAL EXPENDITURES	<u>3,344</u>	<u>-</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,156</u>	<u>-</u>	<u>1,480</u>	<u>(165)</u>	<u>50</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	(2,839)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,839)</u>
NET CHANGE IN FUND BALANCES	1,156	-	1,480	(165)	50	(2,839)
FUND BALANCES - JULY 1	<u>-</u>	<u>1,294</u>	<u>6,523</u>	<u>2,545</u>	<u>1,067</u>	<u>2,839</u>
FUND BALANCES - JUNE 30	<u>\$ 1,156</u>	<u>\$ 1,294</u>	<u>\$ 8,003</u>	<u>\$ 2,380</u>	<u>\$ 1,117</u>	<u>\$ -</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, 2016

	Police Dept. Domestic Violence	Fire Dept. Four Wheeler	Weston Beach	Police Dept. Humvee	Police Dept. Car Camera	Fire Dept. Homeland Security	Police Dept. Homeland Security
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	11,346	5,544
Other income	300	7,000	18,000	2,000	7,048	-	-
TOTAL REVENUES	300	7,000	18,000	2,000	7,048	11,346	5,544
EXPENDITURES							
Capital outlay	-	7,000	-	-	-	5,202	5,544
Other	160	-	1,500	-	-	6,144	-
TOTAL EXPENDITURES	160	7,000	1,500	-	-	11,346	5,544
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	140	-	16,500	2,000	7,048	-	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	(7,048)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(7,048)	-	-
NET CHANGE IN FUND BALANCES	140	-	16,500	2,000	-	-	-
FUND BALANCES - JULY 1	-	-	-	-	-	-	-
FUND BALANCES - JUNE 30	\$ 140	\$ -	\$ 16,500	\$ 2,000	\$ -	\$ -	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Tennis Courts	BP Vests Grant	Total
REVENUES			
Interest income	\$ -	\$ -	\$ 13
Intergovernmental income	-	2,615	19,505
Other income	-	-	121,727
TOTAL REVENUES	-	2,615	141,245
EXPENDITURES			
Capital outlay	-	-	17,746
Other	-	-	58,528
TOTAL EXPENDITURES	-	-	76,274
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	2,615	64,971
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	(9,887)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(9,887)
NET CHANGE IN FUND BALANCES	-	2,615	55,084
FUND BALANCES - JULY 1	30	-	111,717
FUND BALANCES - JUNE 30	\$ 30	\$ 2,615	\$ 166,801

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, 2016

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	Credit Reserve Account
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	118,951	98,836	1,389	8,576	367,448
TOTAL ASSETS	<u>\$ 118,951</u>	<u>\$ 98,836</u>	<u>\$ 1,389</u>	<u>\$ 8,576</u>	<u>\$ 367,448</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	118,951	98,836	1,389	8,576	367,448
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>118,951</u>	<u>98,836</u>	<u>1,389</u>	<u>8,576</u>	<u>367,448</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 118,951</u>	<u>\$ 98,836</u>	<u>\$ 1,389</u>	<u>\$ 8,576</u>	<u>\$ 367,448</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2016

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Building/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	616	6,167	5,087	142,100	11,024	760,194
TOTAL ASSETS	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ 5,087</u>	<u>\$ 142,100</u>	<u>\$ 11,024</u>	<u>\$ 760,194</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	5,087	142,100	11,024	760,194
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>616</u>	<u>6,167</u>	<u>5,087</u>	<u>142,100</u>	<u>11,024</u>	<u>760,194</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ 5,087</u>	<u>\$ 142,100</u>	<u>\$ 11,024</u>	<u>\$ 760,194</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, 2016

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	Credit Reserve Account
REVENUES					
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Capital outlay	-	433,206	23,611	-	-
Other	-	84,947	-	4,955	10,000
TOTAL EXPENDITURES	-	518,153	23,611	4,955	10,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(518,153)	(23,611)	(4,955)	(10,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	25,000	302,000	25,000	-	223,674
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	25,000	302,000	25,000	-	223,674
NET CHANGE IN FUND BALANCES	25,000	(216,153)	1,389	(4,955)	213,674
FUND BALANCES - JULY 1	93,951	314,989	-	13,531	153,774
FUND BALANCES - JUNE 30	\$ 118,951	\$ 98,836	\$ 1,389	\$ 8,576	\$ 367,448

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	-	-	-	-	-	456,817
Other	-	6,000	3,400	-	329	109,631
TOTAL EXPENDITURES	-	6,000	3,400	-	329	566,448
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(6,000)	(3,400)	-	(329)	(566,448)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	6,000	-	-	-	581,674
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	6,000	-	-	-	581,674
NET CHANGE IN FUND BALANCES	-	-	(3,400)	-	(329)	15,226
FUND BALANCES - JULY 1	616	6,167	8,487	142,100	11,353	744,968
FUND BALANCES - JUNE 30	\$ 616	\$ 6,167	\$ 5,087	\$ 142,100	\$ 11,024	\$ 760,194

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, 2016

	<u>Cemetery Bequeaths</u>	<u>Cemetery Interest</u>	<u>Non-Town Cemetery Bequeaths</u>	<u>School</u>
ASSETS				
Cash and cash equivalents	\$ 18,274	\$ 53,328	\$ 1,404	\$ 6,804
Due from other funds	-	-	-	400
TOTAL ASSETS	<u>\$ 18,274</u>	<u>\$ 53,328</u>	<u>\$ 1,404</u>	<u>\$ 7,204</u>
LIABILITIES				
Due to others funds	\$ -	\$ 11,469	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>11,469</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	18,274	41,859	1,404	7,204
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>18,274</u>	<u>41,859</u>	<u>1,404</u>	<u>7,204</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,274</u>	<u>\$ 53,328</u>	<u>\$ 1,404</u>	<u>\$ 7,204</u>

SCHEDULE I (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2016

	Reforestation Funds	Hospital Trust	Eastman	Total
ASSETS				
Cash and cash equivalents	\$ 7,017	\$ 32,840	\$ 2,296	\$ 121,963
Due from other funds	-	-	200	600
TOTAL ASSETS	<u>\$ 7,017</u>	<u>\$ 32,840</u>	<u>\$ 2,496</u>	<u>\$ 122,563</u>
LIABILITIES				
Due to others funds	\$ 201	\$ -	\$ -	\$ 11,670
TOTAL LIABILITIES	<u>201</u>	<u>-</u>	<u>-</u>	<u>11,670</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	6,816	32,840	2,496	110,893
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,816</u>	<u>32,840</u>	<u>2,496</u>	<u>110,893</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,017</u>	<u>\$ 32,840</u>	<u>\$ 2,496</u>	<u>\$ 122,563</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, 2016

	<u>Cemetery Bequeaths</u>	<u>Cemetery Interest</u>	<u>Non-Town Cemetery Bequeaths</u>	<u>School</u>
REVENUES				
Investment income	\$ 3	\$ 10	\$ -	\$ 1
TOTAL REVENUES	<u>3</u>	<u>10</u>	<u>-</u>	<u>1</u>
EXPENDITURES				
Other	-	11,240	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>11,240</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3</u>	<u>(11,230)</u>	<u>-</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,496	-	-
Transfers (out)	-	-	(1,496)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,496</u>	<u>(1,496)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3	(9,734)	(1,496)	1
FUND BALANCES - JULY 1	<u>18,271</u>	<u>51,593</u>	<u>2,900</u>	<u>7,203</u>
FUND BALANCES - JUNE 30	<u>\$ 18,274</u>	<u>\$ 41,859</u>	<u>\$ 1,404</u>	<u>\$ 7,204</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Investment income	\$ 1	\$ 7	\$ 1	\$ 23
TOTAL REVENUES	<u>1</u>	<u>7</u>	<u>1</u>	<u>23</u>
EXPENDITURES				
Other	-	-	-	11,240
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,240</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1</u>	<u>7</u>	<u>1</u>	<u>(11,217)</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	1	7	1	(11,217)
FUND BALANCES - JULY 1	<u>6,815</u>	<u>32,833</u>	<u>2,495</u>	<u>122,110</u>
FUND BALANCES - JUNE 30	<u>\$ 6,816</u>	<u>\$ 32,840</u>	<u>\$ 2,496</u>	<u>\$ 110,893</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, 2016

	Land and Non-depreciable Assets	Buildings Building Improvements & Land Improvements	Machinery, Equipment & Vehicles	Infrastructure	Total
General Government	\$ 61,250	\$ 152,982	\$ -	\$ -	\$ 214,232
Public Safety	60,000	317,809	1,065,939	-	1,443,748
Public Works	-	378,562	1,014,572	8,179,360	9,572,494
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	2,298,675	8,179,360	13,147,522
Less: Accumulated Depreciation	-	(1,613,099)	(1,718,024)	(2,786,335)	(6,117,458)
Net General Capital Assets	<u>\$ 246,250</u>	<u>\$ 810,138</u>	<u>\$ 580,651</u>	<u>\$ 5,393,025</u>	<u>\$ 7,030,064</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, 2016

	General Capital Assets 7/1/15	Additions	Deletions	General Capital Assets 6/30/16
General Government	\$ 214,232	\$ -	\$ -	\$ 214,232
Public Safety	1,402,391	41,357	-	1,443,748
Public Works	8,943,004	629,490	-	9,572,494
Recreation	740,067	-	-	740,067
Health and Sanitation	338,140	-	-	338,140
Town-wide	838,841	-	-	838,841
Total General Capital Assets	12,476,675	670,847	-	13,147,522
Less: Accumulated Depreciation	(5,826,220)	(291,238)	-	(6,117,458)
Net General Capital Assets	<u>\$ 6,650,455</u>	<u>\$ 379,609</u>	<u>\$ -</u>	<u>\$ 7,030,064</u>

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



Proven Expertise and Integrity

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

Board of Selectmen
Town of Fryeburg
Fryeburg, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fryeburg, Maine as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine's basic financial statements, and have issued our report thereon dated February 8, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Fryeburg, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Fryeburg, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Fryeburg, Maine's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
February 8, 2017

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 2017 - 2018

ARTICLE 1. Elect a Moderator for June 13th and 15th

ARTICLE 2. Secret Ballot voting for (2) Selectmen for 3-year terms and (1) Selectman for a 2-year term. (2) School Board Directors for 3-year terms and (1) Alternate for a 1-year term

ARTICLE 3 - ADMINISTRATION

Salaries & Wages: Full-Time and Election Workers.	\$ 279,670	Town Manager, CEO/Assessor, Finance Director, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 24,195	Payroll taxes and workers compensation.
Health Insurance	\$ 85,718	Health Insurance for 6 full time staff.
Employees Costs	\$ 8,050	Travel, training, membership dues and code books.
Supplies	\$ 26,650	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	\$ 7,020	Electricity, heat, water, internet, telephone.
Repair & Maintenance	\$ 6,400	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 23,868	Annual municipal software license. Annual online website for assessing. Trio/O'Donnell Interface Copier lease. Security system. Town web site. Postage meter rental. Cleaning services. Computer Tech. Trash removal.
Total Administration	\$ 461,571	

ARTICLE 4 - Law Enforcement

Salaries & Wages Full Time	\$ 227,365	Police Chief, Lieutenant, 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 129,080	Reserve shifts to cover vacations, sick time, river patrol, court, fair coverage, 18 weeks Academy training, cleaning services and coverage to fill shifts for one full-time position.
Taxes, Workers Compensation	\$ 43,768	Payroll taxes and workers compensation.
Health Insurance	\$ 74,719	Health Insurance for 5 full time officers.
Employees Costs	\$ 13,725	Travel, training, dues, and subscriptions. Ammunition.
Supplies	\$ 9,200	Uniforms, postage, copier paper, computer and office supplies.
Utilities	\$ 6,845	Metro switch, 3 jet packs, cell phones, internet line, phone and fax line.
Repair & Maintenance	\$ 41,850	Gas for vehicles and boats. Parts and labor for 4 vehicles, 3 boats, 4 trailers. Equipment for new cruiser.
Building Expense	\$ 1,000	Maintenance and repairs as needed per lease agreement.
Contractual Services	\$ 10,370	Police Software. Computer Tech Support.
Total Law Enforcement	\$ 557,922	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	\$ 75,800	Two full-time attendants and overtime.
Taxes, Workers Compensation	\$ 12,299	Payroll taxes and workers compensation.
Health Insurance	\$ 25,210	Health insurance for 2 full time attendants.
Employees Costs	\$ 1,950	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee. Hepatitis vaccines.
Supplies	\$ 5,450	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement.
Utilities	\$ 7,008	Heat, electricity, telephone and fax lines.
Repair & Maintenance	\$ 23,300	Equipment parts and repairs; backhoe, compactors, roll-off truck, fork lift, chipper. Propane, gas and diesel for various equipment. Basic building upkeep. Bushhog at old dump and transfer station.
Contractual Services	\$ 236,075	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
Total Solid Waste	\$ 387,092	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 224,759	Director & Assistant Public Works Director, 3 full-time crew.
Taxes, Workers Compensation	\$ 36,794	Payroll taxes and workers compensation.
Health Insurance	\$ 77,931	Health insurance for 5 full time staff.
Employees Costs	\$ 2,000	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 97,300	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1100 tons of salt, 1100 yards sand. Signs. Uniforms.
Utilities	\$ 9,700	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 145,500	Vehicle and equipment parts and maintenance. (2) Wheelers; (2) International trucks; F250 and F350 trucks; loader; backhoe; chipper; grader; sweeper. Gas and diesel. Sidewalk repairs. Road maintenance. Patching. Gravel. Crack sealing.
Contractual Services	\$ 52,250	Cleaning services. Sidewalk plowing, shoveling and sanding town office, library and brick building. Plowing: Main Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
Total Public Works	\$ 646,234	

ARTICLE 7- FIRE DEPARTMENT		
Salaries & Wages Full Time and on-call firemen.	\$ 87,444	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen.
Taxes, Workers Compensation	\$ 16,089	Payroll taxes and workers compensation.
Health Insurance	\$ 17,574	Health insurance for fire chief.
Employees Costs	\$ 6,360	Travel, training, dues & subscription. Hepatitis vaccines. Airpack physicals.
Supplies	\$ 9,150	Office and bathroom supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	\$ 8,940	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 33,640	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel. Repairs for Engine 91, 92 and 93.
Contractual Services	\$ 3,565	Software license. Computer Technical support. Fire extinguishers. Trash pickup.
Total Fire Department	\$ 182,762	
ARTICLE 8 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 38,593	Full-time Librarian and two part time aids.
Taxes, Workers Compensation	\$ 3,227	Payroll taxes and workers compensation.
Health Insurance	\$ 10,999	Health Insurance for full-time Librarian.
Employees Costs	\$ 145	Maine Library Association. Training and travel.
Supplies	\$ 15,350	Office and bathroom supplies. Books, programming and postage. Replace two computers with Library Soft and one computer for Librarian.
Utilities	\$ 5,700	Heat, water, electricity, telephone, fax.
Repair & Maintenance	\$ 2,700	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections. Carpet cleaning. Replace outside trash storage unit.
Contractual Services	\$ 3,470	Cleaning services. Computer technician support. Copier Maintenance Agreement. Trash pickup.
Total Library	\$ 80,184	
ARTICLE 9 - RECREATION		
Salaries & Wages Full & Part Time	\$ 58,350	Recreation Director. Summer staff. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 7,323	Payroll taxes and workers compensation.
Health Insurance	\$ 10,999	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	\$ 2,400	For field maintenance.
Total Recreation	\$ 81,022	

ARTICLE 10 - Equipment Capital Reserve		
Recreation Department - Equipment Replacement	\$	2,000
Fire Department - Turnout Gear	\$	28,360
Total Equipment Capital Reserve	\$	30,360
ARTICLE 11 - Fire Department Truck Fund Account		
The current truck fund balance is \$128,951. Adding \$25,000 will increase the balance to \$153,951.	\$	25,000
ARTICLE 12 - Vehicle Capital Reserve Account		
Police Vehicle	\$	30,000
ARTICLE 13 - Road Reserve Accounts		
Porter Road - Phase 1. (22' x 5,000 l.f.) Reclaim and fine grade 12,300 s.y.; 80 l.f. of 15" HDPE culverts; 2,000 l.f. ditching c.y. gravel base (6"); 330 tons of 2" base pavement (1,175 l.f.); 220 tons 1-1/4" surface pavement (1,175 l.f.); 60 c.y. gravel shoulders (1,175 l.f.). Complete all work to Nursery Lane and leave remainder gravel in 2017. Complete fine grade and base and surface paving in FY2019. Phase 2 will cost \$166,000 in FY2019.	\$	141,000
Sanborn Road - Phase 1. (20' x 1,740 l.f.) Hemlock Bridge Road to utility pole #6-1/2. Reclaim and fine grade 3,900 s.y.; 150 HDPE culverts; 2,000 l.f. ditching; 800 c.y. gravel base (6"); 470 tons 2" base pavement; 300 tons 1-1/4" surface pavement; 70 c.y. gravel shoulders; remove 2 trees. Complete Phase 2 in FY2019.	\$	134,000
Sub Total Roads	\$	275,000
Less reappropriated balance of \$43,076 and \$12,139. (\$55,215)	\$	55,215
Total Roads Capital Reserve Account	\$	219,785
ARTICLE 14 - Building and Grounds Capital Reserve		
Transfer Station: (1) 40-yard Demo Container; Pave approach and off ramp area; Ditching; Install culvert; Gravel; Blocks for off ramp on both sides. Gravel for wood, brush and 40-yard container storage areas. Set concrete blocks around fuel tanks in recycle building per DEP. Install lighting to storage container area.	\$	31,500
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.	\$	23,600
ARTICLE 16 - Fryeburg Rescue Provides contract services from Fryeburg Rescue which is a separate non profit organization, not a Town Department.	\$	78,998
ARTICLE 17 - Debt Service		
Lease for Police Office space in Rescue Building.	\$1,250 per month.	\$ 15,000
General Road Bond	Payment due November 2017. Final payment due November 2018.	\$ 346,000
2016 International Wheeler Cab/Chassis/Plow Equipment	Payment due November 2017. Final payment due November 2020.	\$ 35,117
2012 Mack Wheeler with plow	Final payment due June 2018.	\$ 29,706
2014 F250 and F350	Final payment due September 2017.	\$ 16,660
Total Debt Service	\$	442,483

ARTICLE 18 - Boards and Committees		
Selectmen - 5 stipends \$2,500 each. Taxes, Workers Comp, training, manuals.	\$	14,251
Planning Board - Trainings and miscellaneous supplies	\$	1,000
Appeals Board - Trainings and miscellaneous supplies	\$	500
Economic Development - Advertising and promotional resources to assist the committee in bringing new businesses to Fryeburg	\$	2,000
Total	\$	17,751
ARTICLE 19 - Professional Services		
Legal Services for Town	\$	15,000
Auditor - Annual Audit and consultations.	\$	12,500
Town Maps - Plotting, drafting, splitting and all changes for annual property maps.	\$	2,600
Total	\$	30,100
ARTICLE 20 - General Assistance.		
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	\$	14,000
ARTICLE 21 - Civil Services		
Animal Control Officer	\$	6,500
Taxes and Workers Compensation	\$	665
Travel and training	\$	1,000
Supplies	\$	150
EMA Generator - Annual preventative maintenance contract for parts and labor for generator at Molly Ockett.	\$	600
Tree Removal - Cutting and trimming of bad trees.	\$	5,000
Street lights, Academy & Hemlock Bridge traffic lights and maintenance.	\$	31,920
Hydrants	\$	105,916
Total	\$	151,751
ARTICLE 22 - Town Parks		
Electricity for Bradley Park monument, outlets and gazebo.	\$	950
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.	\$	2,000
Landscaping Projects	\$	5,000
Graustein Park - Repair and maintenance as needed.	\$	1,000
Eastman Park maintenance.	\$	500
Total	\$	14,450

ARTICLE 23 - Town Owned Buildings		
Old Town Garage. Electricity.	\$	300
Total	\$	300
ARTICLE 24 - Airport		
Eastern Slope Airport Authority.	\$	15,000
Total	\$	15,000
ARTICLE 25. Town Insurances		
Unemployment	\$	10,000
Insurance: Property, Casualty, Bonding, Liability.	\$	51,000
Contingency Fund.	\$	20,000
Deferred Compensation Retirement.	\$	52,000
Total	\$	133,000
ARTICLE 26 - Social Service Agencies		
Appropriations for several Social Service Agencies to be approved by Selectmen	\$	10,000
Brownfield Food Pantry	\$	7,500
Total Social Service Agencies	\$	17,500
ARTICLE 27 - Service Organizations		
Harvest Hill Animal Shelter	\$	3,449
Fryeburg Fish & Game. Insurance for range.	\$	1,000
Maine Municipal Association. Annual dues.	\$	4,400
Southern Maine Planning & Development Commission. Annual dues.	\$	984
Saco River Corridor Commission	\$	300
Total	\$	10,133
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 \$834.12 in December 2016.

ARTICLE 32 - We pay the Town of Conway \$5,000, from franchise fees received from Charter Communications, per year to provide us with broadcasting and viewing time on Channel 3.

ARTICLE 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 2018 taxes.

ARTICLE 35 - If taxes are paid but later abated, the municipality must refund the abated taxes and pay 3% 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 all non-dedicated revenues to reduce the property tax commitment.

ARTICLE 40 - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2017. Approval of this article will prevent having a special town meeting before June 30, 2017.

ARTICLE 41 - Authorizes the municipal officers to make final determinations to close certain roads to winter maintenance during the months of November through April after notice and hearing.

ARTICLES 42, 43, 44 - 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.

ARTICLE 45 - Article represents changes to the Mass Gathering Ordinance. Changes and explanations are printed below the Article. Copies are also available at the Town Clerk's office.

ARTICLE 46 AND 47 - Article 46 confirms all prior lease extensions through June 30, 2017 due to the absence of a written lease extension. Article 47 extends the lease up to 7 more years and allows the Selectmen to withdraw any land from the lease that FAA determines is not necessary for the continued safe operation and future development of the airport, which would allow the Town to use the excess land for future development. A written lease extension will be written to document this approval.

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 13th day of June, A.D. 2017 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 15th day of June, 2017 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 \$461,571 for the Administration Account.

Selectmen recommend:	3-0	\$461,571
Budget Committee:	5-0	\$461,571
Last Year Appropriated:		\$436,361

Article 4. To see if the Town will vote to raise and appropriate the sum of \$557,922 for the Law Enforcement Account.

Selectmen recommend:	3-0	\$557,922
Budget Committee:	5-0	\$557,922
Last Year Appropriated:		\$559,534

Article 5. To see if the Town will vote to raise and appropriate the sum of \$387,092 for the Solid Waste Department Account.

Selectmen recommend:	3-0	\$387,092
Budget Committee:	5-0	\$387,092
Last Year Appropriated:		\$368,571

Article 6. To see if the Town will vote to raise and appropriate the sum of \$646,234 for the Public Works Department Account.

Selectmen recommend:	3-0	\$646,234
Budget Committee:	5-0	\$646,234
Last Year Appropriated:		\$601,316

Article 7. To see if the Town will vote to raise and appropriate the sum of \$182,762 for the Fryeburg Fire Department Account.

Selectmen recommend:	3-0	\$182,762
Budget Committee:	3-0-2	\$182,762
Last Year Appropriated:		\$161,165

Article 8. To see if the Town will vote to raise and appropriate the sum of \$80,184 for the Library Account.

Selectmen recommend:	3-0	\$80,184
Budget Committee:	5-0	\$80,184
Last Year Appropriated:		\$75,055

Article 9. To see if the Town will vote to raise and appropriate the sum of \$81,022 for the Recreation Department.

Selectmen recommend:	3-0	\$81,022
Budget Committee:	3-2	\$76,202
Last Year Appropriated:		\$76,202

Article 10. To see if the Town will vote to raise and appropriate the sum of \$30,360 for the Equipment Capital Reserve Account.

Fire Department Turnout Gear	\$28,360
Recreation - Equipment Replacement	\$ 2,000

Selectmen recommend:	3-0	\$30,360
Budget Committee:	5-0	\$30,360
Last Year Appropriated:		\$90,500

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

Selectmen recommend:	3-0	\$25,000
Budget Committee:	4-0-1	\$25,000
Last Year Appropriated:		\$10,000

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

Police Cruiser	\$30,000
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Selectmen recommend:	2-1	\$30,000
Budget Committee:	5-0	\$30,000
Last Year Appropriated:		\$30,000

Article 13. To see if the Town will vote to raise and appropriate the sum of \$219,785 for the Roads Capital Reserve Account and to re-appropriate the balance of \$43,076 from the River Road reconstruction reserve and to re-appropriate the balance of \$12,139 from the Union Hill reconstruction reserve account.

Porter Road Reconstruction		\$141,000
Sanborn Road Reconstruction		\$134,000
Selectmen recommend:	3-0	\$219,785
Budget Committee:	5-0	\$219,785
Last Year Appropriated:		\$200,000

Article 14. To see if the Town will vote to raise and appropriate the sum of \$31,500 for the Building and Grounds Capital Reserve Account.

Transfer Station - Buildings and Grounds		\$31,500
Selectmen recommend:	3-0	\$31,500
Budget Committee:	5-0	\$31,500
Last Year Appropriated:		\$ -0-

Article 15. To see if the Town will vote to raise and appropriate the sum of \$23,600 for the Saco Valley Fire Department.

Selectmen recommend:	3-0	\$23,600
Budget Committee:	5-0	\$23,600
Last Year Appropriated:		\$23,500

Article 16. To see if the Town will vote to raise and appropriate the sum of \$78,998 for Fryeburg Rescue.

Selectmen recommend:	3-0	\$78,998
Budget Committee:	5-0	\$78,998
Last Year Appropriated:		\$78,780

Article 17. To see if the Town will vote to raise and appropriate the sum of \$442,483 for the Debt Service Account.

Selectmen recommend:	3-0	\$442,483
Budget Committee:	5-0	\$442,483
Last Year Appropriated:		\$514,938

Article 18. To see if the Town will vote to raise and appropriate the sum of \$17,751 for the Boards and Committees.

Selectmen		\$14,251
Planning Board		\$ 1,000
Economic Development		\$ 2,000
Board of Appeals		\$ 500
Selectmen recommend:	3-0	\$17,751
Budget Committee:	5-0	\$17,751
Last Year Appropriated:		\$12,374

Article 19. To see if the Town will vote to raise and appropriate the sum of \$30,100 for the Professional Services Account.

Legal Services		\$15,000
Auditing Services		\$12,500
Mapping Services		\$ 2,600
Selectmen recommend:	3-0	\$30,100
Budget Committee:	5-0	\$30,100
Last Year Appropriated:		\$30,284

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:	5-0	\$14,000
Last Year Appropriated:		\$14,000

Article 21. To see if the Town will vote to raise and appropriate the sum of \$151,751 for the Civil Services Account.

Animal Control		\$ 8,315
Generator Maintenance		\$ 600
Tree Removal		\$ 5,000
Street and Traffic Lights		\$ 31,920
Hydrants		\$105,916
Selectmen recommend:	3-0	\$151,751
Budget Committee:	4-1	\$151,751
Last Year Appropriated:		\$150,233

Article 22. To see if the Town will vote to raise and appropriate the sum of \$14,450 for the maintenance and electricity of Town Parks.

Selectmen recommend:	3-0	\$14,450
Budget Committee:	4-1	\$14,450
Last Year Appropriated:		\$12,500

Article 23. To see if the Town will vote to raise and appropriate the sum of \$300 for the annual expenses for Old Town Garage.

Selectmen recommend:	3-0	\$300
Budget Committee:	5-0	\$300
Last Year Appropriated:		\$3,205

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:	5-0	\$15,000
Last Year Appropriated:		\$15,000

Article 25. To see if the Town will vote to raise and appropriate the sum of \$133,000 for Unclassified Town Insurance Accounts.

Unemployment	\$10,000
Property, Casualty, Bonding, Liability	\$51,000
Contingency	\$20,000
Retirement	\$52,000

Selectmen recommend:	3-0	\$133,000
Budget Committee:	5-0	\$133,000
Last Year Appropriated:		\$123,400

Article 26. To see if the Town will vote to raise and appropriate the sum of \$17,500 for Social Service Agencies.

Social Service Agencies	\$10,000
Brownfield Food Pantry	\$ 7,500

Selectmen recommend:	2-1	\$17,500
Budget Committee:	5-0	\$17,500
Last Year Appropriated:		\$10,000

Article 27. To see if the Town will vote to raise and appropriate the sum of \$10,133 for Unclassified Service Organizations.

Harvest Hill Animal Shelter	\$3,449
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,400
Southern Maine Planning/Development	\$ 984
Saco River Corridor Commission	\$ 300

Selectmen recommend:	3-0	\$10,133
Budget Committee:	5-0	\$10,133
Last Year Appropriated:		\$16,667

Article 28. To see if the Town will vote to raise and appropriate the sum of \$1,350 for Unclassified Events.

Memorial Day Parade,	\$850
Markers and Flags for Veteran's Graves	\$500

Selectmen recommend:	3-0	\$1,350
Budget Committee:	5-0	\$1,350
Last Year Appropriated:		\$1,350

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 Charter Communications to The Town of Conway for the continued coverage of Fryeburg municipal meetings and other Fryeburg events; and to authorize the municipal officers to enter into an agreement with The Town of Conway, under such terms and conditions as the municipal officers deem advisable, for that purpose.

Article 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, 2017 and April 15, 2018 as the due dates. Interest will be charged on each of the unpaid balances at 7% annually after October 15, 2017 and April 15, 2018 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 2018 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 all undesignated revenues, to include, but not limited to: Excise Tax, Tree Growth Reimbursement, Veteran Exempt Reimbursement, Boat Excise Tax, Building Permit Fees, State Road Assistance, Town Agent Fees, Town Clerk Fees, Plumbing & Building Permit Fees, Revenue Sharing, and Miscellaneous Revenues to be used to reduce the property tax commitment.

Article 40. To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2017.

Article 41. To see if the Town will vote to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. §2953.

Article 42. Shall the Town vote to repeal Section 18.F of the Land Use Ordinance, as shown below?

F. **Mislocated Building Appeal Repealed**

~~The Board is to hear and act on mislocated building appeals where existing buildings are found to be in violation of the setback requirements and where such location of buildings is not contrary to the public interest. In order to grant a mislocated building appeal the Board must find that there was no willful or premeditated action, or gross negligence, in the building of the building within the setback.~~

Explanation: The Town's legal counsel deemed the "Mislocated Building Appeal" language to be inconsistent with state Statute and recommended removing it.

Article 43. 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.

Article 44. Shall the Town vote to enact revisions to Land Use Ordinance Section 23 Road Controls and associated definitions within Section 25?

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

Explanation: Revisions were made to the applicability section in an attempt to make it clear when these standards apply. Revisions were also made to simplify the standards, remove ambiguous language, correct inconsistencies, update design and construction specifics per the recommendation of a professional civil engineer, and create a street acceptance process.

Article 45. Shall the Town vote to enact revisions to the Town of Fryeburg Mass Gathering Ordinance?

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

Explanation: Revisions include deleting the category of “Continuous Mass Gathering”. There will now only be “Major Mass Gatherings” or Minor Mass Gatherings” depending on the amount of people expected to attend an event. Deleting this category would simplify the ordinance language and removes an unnecessary category of mass gatherings. Revisions also specify what needs to be submitted with an application and that information related to fireworks or pyrotechnics should be submitted if applicable, and adds a section about the responsibilities of the mass gathering operator.

Article 46. To see if the Town will vote to ratify all prior extensions of the Town’s Lease with Eastern Slope Airport Authority, such that the existing lease remains in effect through June 30, 2017.

Article 47. To see if the Town will vote to authorize the Selectmen to negotiate, as they deem appropriate, the specific terms and the scope of one or more further extensions of the Town’s existing Lease with Eastern Slope Airport Authority, such extension or extensions not to exceed in the aggregate seven (7) years from July 1, 2017, including the right of the Town to withdraw, during the term of the lease, from the scope of said lease any land determined by the Federal Aviation Administration not to be necessary for the continued safe operation and future development of the airport.

Dated this 4th day of May, 2017 in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS
TOWN OF FRYEBURG**



Richard Eastman, Chairman



Janice Crawford



Richard Murray

A TRUE COPY:

ATTESTED BY: Theresa Shaw DATE 5/5/2017
Theresa Shaw, Town Clerk, Fryeburg, Maine

IMPORTANT INFORMATION

Town Office Hours

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

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

July 4, 2017 – Independence Day	September 4, 2017 – Labor Day
October 9, 2017 – Columbus Day	November 11, 2017 – Veteran's Day
November 23 & 24, 2017 – Thanksgiving	December 25, 2017 – Christmas
January 1, 2018 – New Years Day	January 15, 2018 – Martin Luther King
February 19, 2018 – Presidents Day	May 28, 2018 – Memorial Day

Transfer Station Hours

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

The Transfer Station will be closed for the following holidays:

September 4, 2017 – Labor Day	October 9, 2017 – Columbus Day
December 25, 2017 – Christmas	January 1, 2017 – New Years Day
January 15, 2018 – Martin Luther King	February 19, 2018 – Presidents Day
April 1, 2018 – Easter	May 28, 2018 – 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 / fryefire@fryeburgmaine.org
Fryeburg Rescue.....935-3024 or 911 / www.fryeburgrescue.com
Fryeburg Library.....935-2731 / library@fryeburgmaine.org
Animal Control.....890-2211

Dates to Remember – 2017 / 2018

June 13, 2017.....Local Elections
June 15, 2017.....Town Meeting
Oct 1 – Oct 8, 2017.....Fryeburg Fair
October 15, 2017.....1st Half of taxes due
October 15, 2017.....Dog licenses can be renewed
November 14, 2017.....Election Day
December 31, 2017.....Dog licenses expire
February 1, 2018.....Dog license late fee of \$25 charged
April 1, 2018.....Homestead & Veterans Exemption Applications due
April 15, 2018.....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