

# TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

*Founded by General Joseph Frye*



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

For Fiscal Period  
July 1, 2016 through June 30, 2017

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***THIS TOWN REPORT IS DEDICATED AS A TRIBUTE TO THOSE  
AND TO ALL OF THE FIRST RESPONDERS WHO***



**Corliss Watson**  
**March 27, 1929-October 8, 2017**

Corliss Watson graduated from Fryeburg Academy in 1948 and went on to join the Army, earning a Bronze Star Medal for bravery beyond the call of duty serving in the Korean War.

Corliss was a 70 year member of the Fryeburg Fire Department, serving as chief for 18 years. He also served as the president of the MWV Chief's Association and Western Maine Firemen's Association. He served 2 years with the State Police Reserves. He was also a member of numerous civic groups including the American Legion, Pythagorean Lodge of Masons, and the Kora Shrine of Lewiston. He was the superintendent of the Firemen's Muster at the Fryeburg Fair for 40 years.

Corliss was an inspiration, mentor, and leader to so many first responders and his loss to the Fire Department cannot be described. Rest in Peace Corliss, you have done your duty.



**Nathan Desjardins**  
**June 12, 1996-June 6, 2017**

Officer Nathan Desjardins (Fryeburg #15) died on Tuesday June 6<sup>th</sup> 2017 at Central Maine Medical Center as a result of injuries sustained in a search and rescue operation on the Saco River.

Officer Desjardins graduated from Lawrence High School in 2014 and attended University of New England where he was working towards becoming a nurse.

He became a Reserve Police Officer and was pursuing his EMT Certification in his spare time. He also served as a volunteer firefighter for the Waterville Fire Department, showing his dedication and pursuit of a lifestyle that consisted of helping others.

Officer Desjardins will always be remembered by his coworkers for his bright smile, humor, integrity, and dedication to serve the citizens of Fryeburg. May He Rest in Peace.

## ***WE RECENTLY LOST, WHO SERVED AND PROTECTED THE CONTINUE TO WORK TO KEEP THE TOWN SAFE***



Fryeburg Rescue provides Emergency Medical Service to numerous towns including Fryeburg. They operate 3 ambulances, a rescue unit, a boat for river and lake water rescues and a side-by-side UTV equipped to safely carry and allow for patient care during wilderness rescue situations.

The Town is fortunate to have this team of skilled first responders taking care of us during emergencies.



The Fryeburg Police Department has 6 full-time officers and 11 reserve Officers and provides the Town with 24-hour police protection.

The dedicated men and woman of the Fryeburg Police Department appreciate all your support and generosity throughout the year. They look forward to serving your public safety needs while promoting a safer environment and raising the quality of life for the citizens of Fryeburg and those visiting our community.



The Fryeburg Fire Department has 28 members along with a Ladies Auxiliary of 7 members and has 2 stations.

The members of the department train extensively with the goal of protecting lives, minimizing the loss of property, and promoting the effective control of hazardous emergencies through seamless work with our public safety partners

## TOWN EMPLOYEES

Administration	
Town Manager/Tax Collector/Treasurer/Road Commissioner	Sharon Jackson
Town Clerk	Theresa Shaw
Bookkeeper	Stephanie Martin
Assistant Bookkeeper/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
Patrol Officer	Andrew Ward
Patrol Officer	Krista Lee
Reserve Officer	Spencer Teixeira
Reserve Officer	Joseph Bubar
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Robert Welch
Reserve Officer	Timothy Libby
Reserve Officer	William Watson
Reserve Officer: Rest in Peace End of Watch 06/06/2017	Nathan Desjardins
Fair Traffic	Dale Rose
Fair Traffic	Scott Taylor

Public Works	
Public Works Director	Clyde Watson
Assistant Public Works Director	Ira Ela
Road Laborer/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

## 2017 MUNICIPAL OFFICERS

### Elected Officials

<b>Selectmen</b>	<b>3 Year Term</b>
Janice Crawford	2018
Thomas Klinepeter	2019
Richard Eastman	2019
Richard Murray	2020
Kimberly Clarke	2020
 <b>School Board</b>	 <b>3 Year Term</b>
Chris Mattei	2019
Linda Card	2018
Laurie Weston	2018
Laura Cummings	2018
Marie Struven	2020
Thomas Rebman, Alternate	2018

### Appointed Officials

---

**Town Manager, Treasurer, Tax Collector,****Road Commissioner**

Sharon Jackson

**Bookkeeper**

Stephanie Martin

**Town Clerk**

Theresa Shaw

**Deputy Clerk, Registrar of Voters**

Kelly Woitko

**Chief of Police**

Joshua Potvin

**Police Lieutenant**

Michael McAllister

**Police Sergeant**

Heidi Johnston

**Police Officers**

Andrew Ward

Krista Lee

**Fire Chief**

Andrew Dufresne

**Reserve Police Officers**

Dale Stout

**Assistant Fire Chief**

Chet Charette

Joshua Gryzb

Timothy Libby

Joseph Bubar

Robert Welch

William Watson

**Fire Warden**

Andrew Dufresne

Harry Sims

John Plowden - Deputy

Eric Meltzer - Deputy

Spencer Teixeira

**Animal Control Officer**

Kathleen Hathaway

**Tree Warden**

Richard Andrews II



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

**Planning Board**  
Barry Woodbrey - 2018  
Robert Ricks - 2019  
Edward Price - 2020  
Patrick Emery - 2020  
Edythe Kizaki - 2020

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

**Conservation Committee**  
Robert Ricks  
Allison Leach  
Jessica Knowles-Lane  
Kimberly Clarke  
Megan Barry  
Sherri Billings  
Warren Richardson

**Eastern Slope Airport Auth.**  
Gene Bergoffen - 2018  
Don Thibodeau - 2018  
Elbridge Russell - 2018

**Route 113 Corridor Commission**  
Thomas Klinepeter

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

**Board of Appeals**  
Angelo Milia - 2019  
Carmen Doughty - 2018  
Christopher DeVries - 2020  
Judy Redding - 2020  
Toby Veno - 2020

**Cemetery Committee**  
Richard Andrews II  
Barbara Lawrence

**Saco River Corridor Comm.**  
vacant

**Economic Development Committee**  
Donna Pearce  
Janice Crawford  
David Chaffe  
Tom Klinepeter  
Katie Haley  
Sharon Jackson

**Bicycle/Pedestrian Committee**  
Natalie Spak  
Kimberly Clarke

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



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

PAUL R. LePAGE  
GOVERNOR

Dear Citizens of Fryeburg:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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](http://www.maine.gov/governor).

Sincerely,

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



## UNITED STATES CONGRESS



### Maine Senators:

#### **Susan Collins**

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

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

<http://collins.senate.gov>

#### **Angus King Jr.**

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

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

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

### Maine Representative 2<sup>nd</sup> 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>

ANGUS S. KING, JR.  
MAINE

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

**United States Senate**  
WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

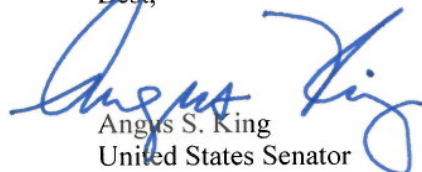
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King  
United States Senator

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

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

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

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

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

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

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

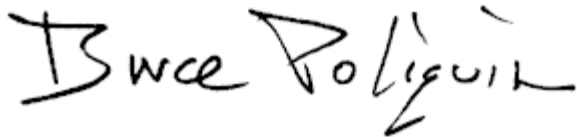
Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes

outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is helping a Veteran navigate the bureaucracy at the VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at [Poliquin.House.Gov](http://Poliquin.House.Gov).

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

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

Bruce Poliquin  
Maine's 2<sup>nd</sup> District Congressman

## 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](mailto: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](mailto:senatorhamp@gmail.com)

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



# HOUSE OF REPRESENTATIVES

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

## **Nathan J. Wadsworth**

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

January 2018

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

Dear Friends and Neighbors,

It is an honor to serve you as your State Representative for House District 70. Last year we completed the longest legislative session in Maine history. I'm proud of the positive reforms to state government we were able to accomplish and our ability to move Maine forward. During our first session we were able to pass a balanced State biennial budget without raising taxes, lowering the tax burden on our small businesses, and reforming education.

Currently I serve as the Republican Lead on the Energy, Utilities and Technology Committee. During the 1st session I've worked hard to ensure our state is considering all forms of electricity including hydro, natural gas, and biomass. This is recognition of the fact that it's going to take an entire effort to reduce our overall cost of energy as well as a continued focus on reducing our air pollution.

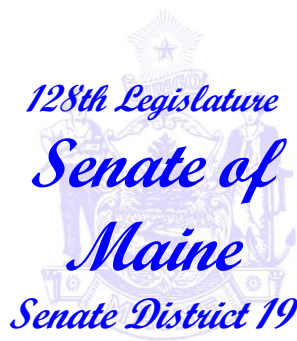
I thank you for the opportunity to serve as your Representative at our Capitol. Please feel free to contact me anytime at [Nathan.Wadsworth@legislature.maine.gov](mailto:Nathan.Wadsworth@legislature.maine.gov) with any thoughts or concerns you may have.

Sincerely,

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

Nathan J. Wadsworth  
State Representative





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

**Annual Report to the Town of Fryeburg**  
A Message from Senator James Hamper

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128<sup>th</sup> Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 539-4586, in Augusta at 287-1505, or by email at [senatorhamp@gmail.com](mailto:senatorhamp@gmail.com).

Sincerely,

A handwritten signature in black ink that reads "James M. Hamper".

James M. Hamper  
State Senator, District 19

## **TOWN MANAGERS REPORT FOR 2017**

To the Citizens of Fryeburg,

I am very pleased to be writing to you again to report on having another good year. At the end of Fiscal Year 2017, the Town's Unassigned Fund Balance is remaining steady at \$1.3 million with approximately \$298,000 added to the Credit Reserve Account. Also notable to say is the final payment of \$342,415 on the 10-year road bond will be paid in November 2018. This payment will bring our debt service balance to \$74,000 next year.

The Town Report includes a lot of useful information from our department heads, board and committee chairs and state officials to help keep you informed about what we are doing. The audit included in this report has the financial information for the period July 1, 2016 through June 30, 2017.

The Town Meeting warrant is made up of 48 articles that include the money articles to support the budget for the fiscal year July 1, 2018 through June 30, 2019. The remaining articles include ordinance changes, new ordinances, road acceptance and purchase of property with several housekeeping procedure articles that require voter approval every year.

We completed Phase I of the road construction work on Porter Road, which was the last road to complete in the 5-year road plan. The work on Phase II will begin in late summer with a completion date sometime in September of 2018. We also completed a section of road construction on Sanborn Road. Phase I of the road construction needed on Lovewell Pond Road will begin in late summer. There are four main sections of the road that require major culvert replacements.

I would like to thank all the volunteers who serve on Fryeburg's committees. Your commitment to your community is appreciated. I would also like to thank all the department heads and staff for all the work you do. I want to especially thank our first responders for putting your lives on the line every day you come to work. Your commitment and dedication for the work you do is appreciated by all.

I would like to thank our five Selectmen for their support and working to make sure they do what is in the best interest of all Fryeburg's citizens.

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, suggestions or recommendations.

Respectfully Submitted,  
Sharon Jackson

## SELECTMENS REPORT FOR 2017

As I reflect on this past year I am reminded of the myriad issues a group of Selectmen are tasked with considering and ultimately making a decision that the taxpayers either accept or petition for change.

Working with five Selectman instead of three has been a challenge primarily because having a quorum at meetings has been difficult. However, the current Board brings a diverse background and opinion to the issues at hand, which in the end provides further insight into an issue which makes for better decision making. **Thank you for your service.**

During my three year term, the focus has been on economic growth for the community. In an effort to attract businesses into the area, the Economic Development Committee presented the voters with an opportunity to create a TIF district. TIF's are one strategy to entice business into a town. With Fryeburg's lack of infrastructure it is difficult to compete with communities that offer 21<sup>st</sup> century expectations. As we all know this was resoundingly defeated, as most first year TIF warrants are. It will be up to the 2019 EDC under the guidance of Selectman Tom Klinepeter as chair to determine the next move on this front. We certainly learned through this experience that all votes are needed in order to move our community forward. Never underestimate how valuable your vote is.

Marijuana promises to be an economic producer for the area and the Planning Board and Selectmen have been working diligently on the rules that will govern this new enterprise upon confirmation by the voters.

Other projects include the establishment of the drive on scale at the transfer station and the contract with Eco-Maine which has had a positive effect on the management and cost of our transfer station.

Soon, we will know if the Town has become the owner of the old elementary school and MSAD 72's administrative offices. After several tours of the facility and review of environmental studies and the underlying fact that the Town will be holding the liability, my vote will be NO.

We have lots of road work coming so buckle your seatbelts and put on your most patient demeanor as the end results will be great.

I would like to thank the community for the opportunity to serve as one of your Selectmen. I have learned a great deal and all in all enjoyed the challenge. I wish to thank the folks who consistently came to the Selectman's meetings and engaged in the process and those who serve on the planning board, economic development, zoning board of appeals, budget committee, and many more citizen held positions. It is with great pride that I look over to the left at meetings and see Chief Josh Potvin, Chief Andrew Dufresne, Mr. Clyde Watson, Director of Public Works. I would be remiss not to mention all the ladies at the Town Office, our volunteer firemen, police officers and public works employees. We are blessed to have such competent people serving in their respective roles. **Thank You.**

Having sat through three budget committee reviews I can attest to the fact that costs are not going to go down. We have a very controlled budget but payroll, benefits, salt, sand, infrastructure repair, etc. costs will only increase. Without businesses moving into Fryeburg we must all plan for the taxes to go up. Look deeply into your value system before telling future candidates for Selectmen to "lower your taxes". There is a consequence for every decision we make and my prayer is that everyone who enjoys living in Fryeburg will continue to be able to.

Lastly, I wish to confirm the value of our Town Manager, Sharon Jackson. What she has accomplished since 2010 is phenomenal and it is in serving as Selectman that one can see the steady results of a firm hand guided by process and law. **Thank you, Sharon.**

Janice Crawford, Chair  
Board of Selectmen

## **PUBLIC WORKS REPORT FOR 2017**

To The Citizens of Fryeburg:

2017 has been a busy year for Public Works and the Transfer Station. January marks a year with the scales being used at the transfer station and they are working well for us. The plan is to pave the approach ramp and off ramp this spring which will make it cleaner and safer getting on and off the scales.

Spring is a busy time for the highway crew maintaining our gravel roads from the frost coming out. We also have all of the town cemeteries to clean up along with all of the town buildings, street sweeping and striping. There will also be a lot of brush to clean up along road sides from the winter storms.

We have many projects to do this summer - finish paving Porter Road, installing catch basins to take care of water issues, ditching where needed and normal road maintenance.

I would like to thank my assistant, Ira Ela, road crew members Mitchell Sparks, Broughton Shackford, Dick Norcross, and transfer station attendants Jeff Leonard and Don Meeken for a job well done. I would also like to thank the town manager, Sharon Jackson, selectmen, fire and police departments, 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 2017**

The Registrar of Voters participated in the following from July 1, 2016 through June 30, 2017:

07/21/2016- Special Town Meeting  
09/13/2016- Special Town Meeting  
11/08/2016- General and Municipal Election  
01/10/2017- Special Election  
01/26/2017- Special Town Meeting  
05/24/2017- General, Municipal—M.S.A.D. 72 School Budget  
06/13/2017- Referendum, State--Statewide Referendum/Municipal Election  
06/15/2017- Town Meeting- Business Portion  
06/22/2017- Special Town Meeting

The current registered voters as of June 30, 2017 are broken down as follows:

Democrats- 717	Republicans- 816
Green- 158	Libertarian- 17
Unenrolled- 1179	Total Registered Voters: 2887

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

Respectfully Submitted,  
Kelly Woitko  
Registrar of Voters

## LIBRARY REPORT FOR 2017

### **Programs and Events that happened at the library this year:**

Children's Summer Reading Program – 12 children read over their summer vacation  
Our annual book sale from May 1<sup>st</sup> through last week of September  
Participated with other local libraries in the "One Book One Valley" book discussion event  
Won a first place ribbon for our library's Fryeburg Fair Display  
The Library partnered with AARP's Free Tax Preparation volunteers from February thru April  
New Infonet Download workshop presented by Phoebe Monteith from Area Adult Education  
SeniorsPlus offered Medicare programs during open enrollment  
Holiday Open House presented with the Friends of the Fryeburg Public Library  
How to Use Facebook and Do So Safely Program by Edy Kizaki  
Books on Wheels with SeniorsPlus' Meals on Wheels Program

### **The following figures are from library records during this year – Jul 1, 2016 to June 30, 2017**

Patron card holders	1,340	Number of people in the library	7,622
Items Borrowed	7,962	Library Programs attendance	124
Cataloged shelf items	10,028	Meeting Room use attendance	667
New Resident cards issued	115	Public computer use	840
New Non-resident cards issued	10	WIFI use in library	315
New Portland Library cards issued	12	Inter-Library Loan requests	235

### **Groups using our meeting room:**

Lake Region & Fryeburg Area Adult Education; MSAD72 Student Tutor; Tri County Mental Health; Cards/Games Group; Ranked Choice Voting; Personal Counseling; Vocational Counseling; Valerie Cole & Al Daniels (Medicare Counselor) from SeniorsPlus; Career Center; David Wright OLLI School Informational Meeting; Home Extension Meeting; Friends of the Fryeburg Public Library; Girl Scout Sign-up; and many individual uses for studying, research, WIFI use or taking online tests.  
Please call (207) 935-2731 to reserve our meeting room during library open hours.

### **Friends of the Fryeburg Public Library Programs:**

Summer Reading Program Tie-in	Paul Gallant-Snowmobile Safety Program
Quilting Program	Valentines for Soldiers
Scrapbooking Program	Felting Class
Holiday Open House	Repeat by Demand Felting Class

### **Our on-going programs:**

Children's Storytime	Every Tuesday	1:00pm
Journaling w/Edy	Last Wednesday each month	2:00-4:00 pm
Book Discussion Group	Second Wednesday each month	10:00am

### **Maine Authors who came to the Library**

Kevin Mannix and Linda Rota	June O'Donal	Geri Vistein
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Thank-you to Stephen Barnes who helped set-up the library's Fryeburg Fair Display.

We started Daycare Storytime this year. Every other Tuesday I go to a local daycare and deliver library books. While there I read two books to the children. Everyone is benefitting and enjoying this experience very much.

Leigh MacMillen Hayes from Lake Living Magazine met with Emily Fletcher and myself here at the library to work on an article about the Clarence E. Mulford room. The article was very well written and appeared in the Winter 2016 edition of the Lake Living Magazine.

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

## **RECREATION DEPARTMENT REPORT FOR 2017**

To the Town of Fryeburg Residents,

I would like to list for you the 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, 2-4th Field Hockey, 5/6 Field Hockey, K1 Flag Football, 2-4th Flag Football, 4th-6<sup>th</sup> 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, 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 Ballpark, and walking path.

All in all we have over 1800 participants in these functions. As you can imagine there is certainly plenty to keep a small department busy during the year.

We also maintain 10 acres of a beautiful recreation facility off of 302 as well as the Legion field on Bradley Street.

The Community Building is advancing and should be opening its doors soon. I encourage you to swing down and take a look. This new addition to our town will have a great impact to all ages.

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 2017**

To the Citizens of the Town of Fryeburg:

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

2017 Property Tax Rate: \$16.60                      Interest Rate: 7%                      Certified Ratio: 110%

Total taxable valuation of real estate: \$389,569.399

Total taxable valuation of personal property: \$22,378,050

Total value of exempt property: \$57,742,986

Homestead exemptions granted: 668

Veteran's exemptions granted: 95

Parcels classified as Tree Growth: 178

Parcels classified as Farmland & Open Space: 88

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

Respectfully submitted, Katie Haley Assessors' Agent



## CLERKS REPORT 2017

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

### VITAL STATISTICS

MARRIAGES: 34  
BIRTHS: 12  
DEATHS: 39

### ANIMAL WELFARE

MALE/FEMALE: 77  
FEMALE SPAYED/MALE NEUTURED: 352  
KENNELS: 47  
SERVICE DOG: 1

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2017</u>	<u>2016</u>
PASSENGER:	2612	2505
MOTORHOME:	13	9
COMMERCIAL:	142	150
TRAILERS:	432	431
FARM:	67	66
MOTORCYCLES:	137	115
TITLE APPLICATIONS:	432	422
DUPLICATION REGISTRATIONS:	38	42
LOST PLATES:	29	25
TRANSFERS:	219	207
SALES TAX FORMS:	534	700
BUSES:	10	10
TRANSIT PLATES:	40	65
EXCISE ONLY:	45	41
DUPLICATE STICKERS	89	

### INLAND FISHERIES & WILDLIFE REGISTRATIONS

BOATS: 221  
MILFOIL: 70  
NON RES. ATV: 41  
NON RES. SNOW MACHINES: 201

COMMERICAL BOATS: 1  
ATV: 87  
SNOW MACHINES: 202

### LICENSES

FISHING: 112  
FISHING ALIEN: 0  
SALT WATER: 0  
NON RES. FISHING: 38  
HUNT/FISH COMBO: 65  
NON RES. HUNT/FISH COMBO: 9  
HUNT: 50  
NON RES. HUNT: 8  
ARCHERY/FISH COMBO: 0  
ARCHERY: 7  
NON RES. ARCHERY: 0  
CROSSBOW: 1  
JR. HUNT: 11  
NON RES. JR. HUNT: 0  
RES SMALL GAME: 0  
NON RES. 3 DAY SMALL GAME: 0  
MUZZLELOADING: 9  
MIGRATORY WATERFOWL: 23  
OUTDOOR PARTNERS: 1

PHEASANT: 2  
TURKEY: 19  
BEAR PERMITS: 9  
NON RES BEAR PERMIT: 0  
COYOTE NIGHT HUNT: 5  
1 DAY FISH: 17  
3 DAY FISH: 24  
7 DAY FISH: 8  
15 DAY FISH: 4  
JR. FISH: 0  
MILITARY HUNT/FISH: 0  
EXP. ARCHERY ANTLERED: 0  
EXP. ARCHERY ANTLERLESS: 0  
APPRENTICE HUNT: 3  
3 DAY ATLANTIC SALMON: 0  
OVER 70 LIFETIME: 4  
NON RES. MUZZELLODING: 2  
RESIDENT SUPERPACK: 3

Respectfully Submitted: Theresa Shaw, Town Clerk

## **FRYEBURG RESCUE TOWN REPORT FOR 2017**

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

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

The state has changed our reporting system and by doing this we can get detailed information about all of our calls. (This system was implemented for us April 1<sup>st</sup>, 2017) The following are some statistics that I thought people would be interested in:

1. We responded to 841 calls for our service in 2017
2. The average en-route time to a call from the time we are requested is 4.25 minutes.
3. The average time to the scene from when we leave the station is 9.44 minutes.
4. The busiest day for calls is Saturday and usually between Noon and 9:00 P.M.
5. 29% of calls were for people under age 30, 25% were for those between 30 and 60, 27% were for people over 60 and 19% were for those over 80.

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

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

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

The Fryeburg Rescue EMS officers for the 2017 calendar year were the following and 2018 Officers will be elected in February.

Chief, Stephen Goldsmith  
Deputy Chief, Eric Meltzer

The Board of Directors for the 2018 Calendar Year Are:

President, Julie Ontengco  
Secretary, James Oliver  
Treasurer, Bob Ramsay

Other Board Members include Bill Kane, Eric Meltzer, Joann Sparks, and Philip Remington

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

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

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

## **POLICE DEPARTMENT REPORT FOR 2017**

To the citizens of Fryeburg,

It is with great honor that I present to you the 2017 report on behalf of your Fryeburg Police Department. Personnel and operational modifications were made during 2017 in support of our overall mission to promote a safer environment and raise the quality of life for the citizens of Fryeburg and those visiting our community. As your Chief, I am committed to continuously improving services we provide and our level of professionalism through transparent, accountable, and modern police practices. Fryeburg Officers work cooperatively with our public safety partners and fellow law enforcement agencies to provide you with the best possible police service. In 2017, Fryeburg Police Department was comprised of 6 fulltime officers and 11 reserve officers. We handled 6,375 calls for service in 2017 and handled/assisted in 40 calls for the Oxford County Sheriff's Office.

Our department was faced with a tragic incident this year. However, we continued to provide uninterrupted twenty-four hour police services for our citizens. Our thoughts and prayers continue to go out to the friends and family of Officer Nathan Desjardins who was tragically killed in the line of duty June 6<sup>th</sup> 2017 while responding to an emergency on the Saco River. I want to thank Officer Michelle Legare for her years of service to the Fryeburg community and wish her well in her future career endeavors. I also welcome new full-time Officers Krista Lee and Andrew Ward to the force as well as the promotion of Heidi Johnston to the position of Patrol Sergeant.

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

In December 2017 we started a holiday gift giving program. Officers stopped drivers for minor driving violations and along with educating them on their driving offense some got surprised with a gift card sponsored by our local businesses. These were all offenses which the officer would typically not issue a citation or even stop the vehicle but offered a much needed holiday meal card for some unsuspecting motorists.

We responded to an alarming number of domestic assault cases in 2017 and finished the year with a 59% increase in family disputes from the previous year. In an attempt to spread domestic violence awareness we have purple Fryeburg Police 'No Excuse' ribbons as seen on our cruisers available to the public by donation. Stickers \$10/ Magnets \$15. If you or a loved one is a victim of domestic abuse please do not hesitate in reporting.

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

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

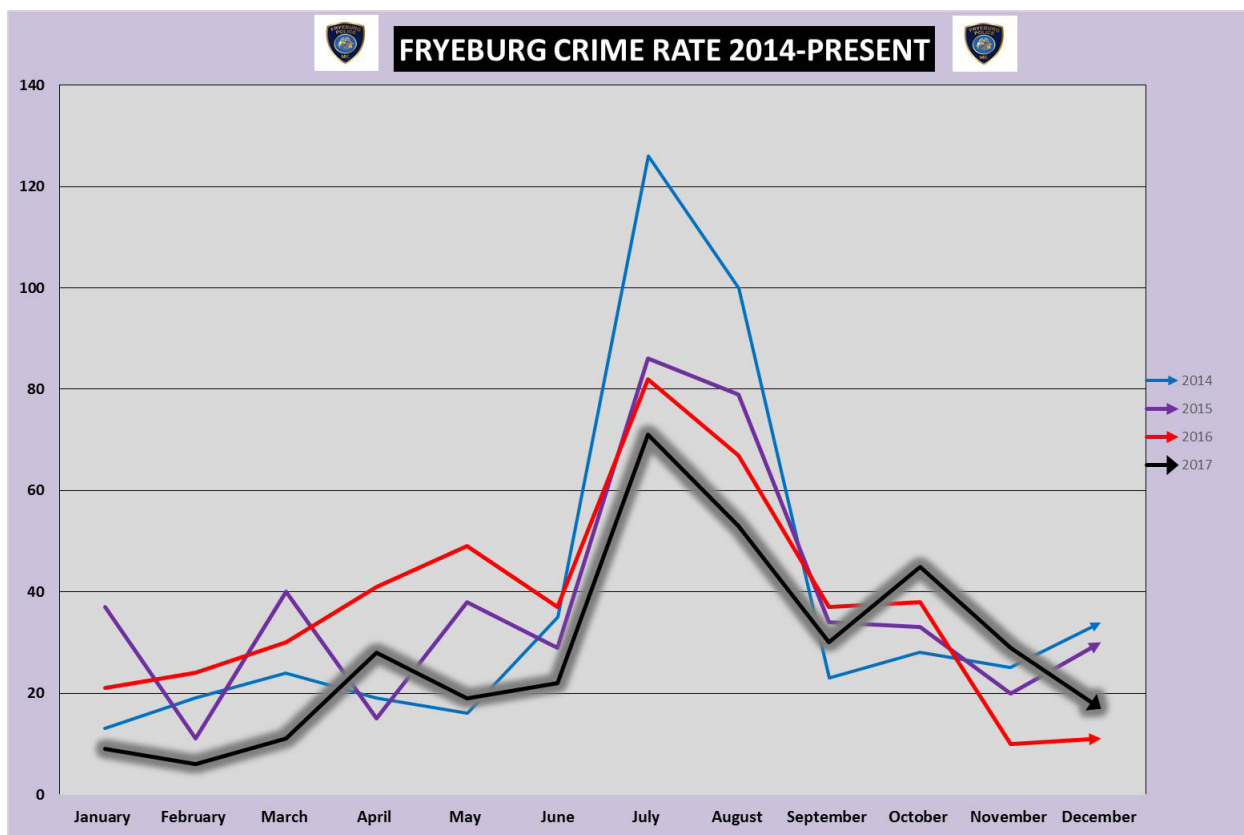
Contact Fryeburg Police Department for registration information.

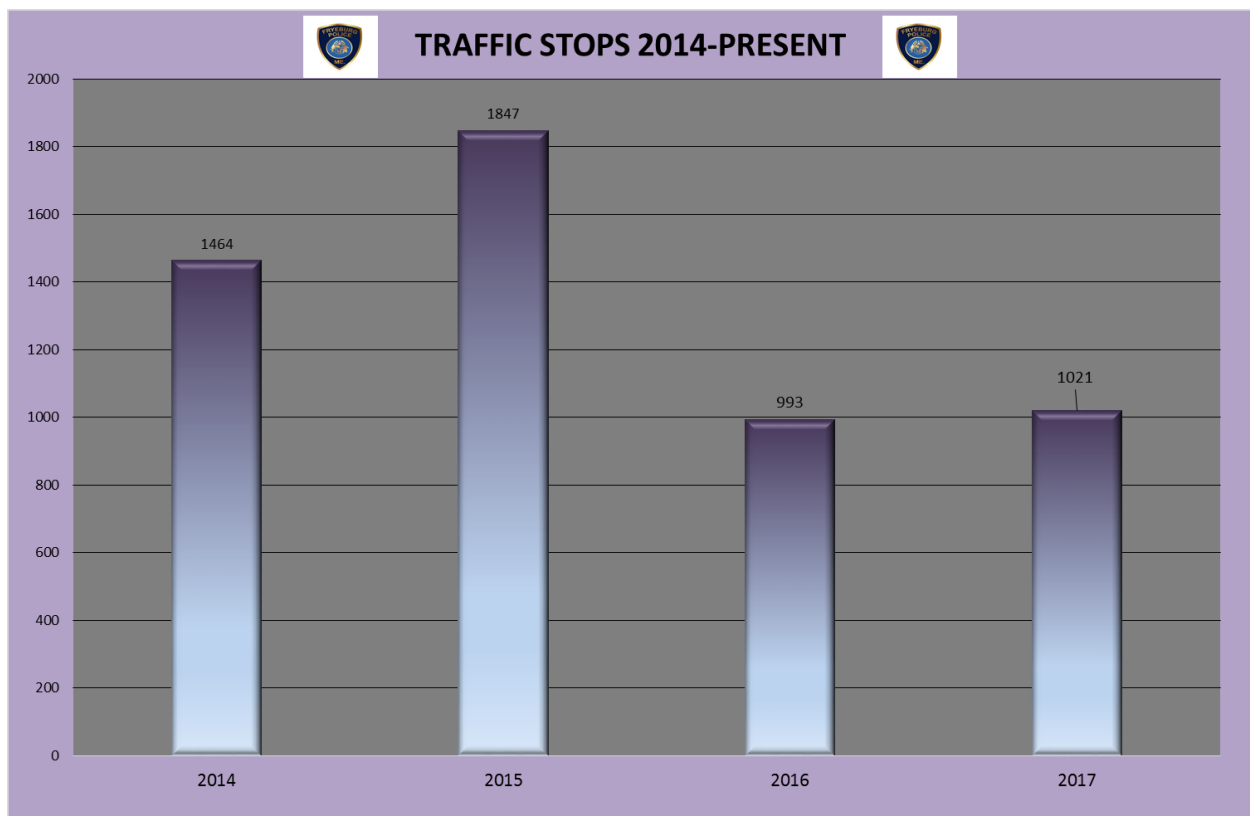
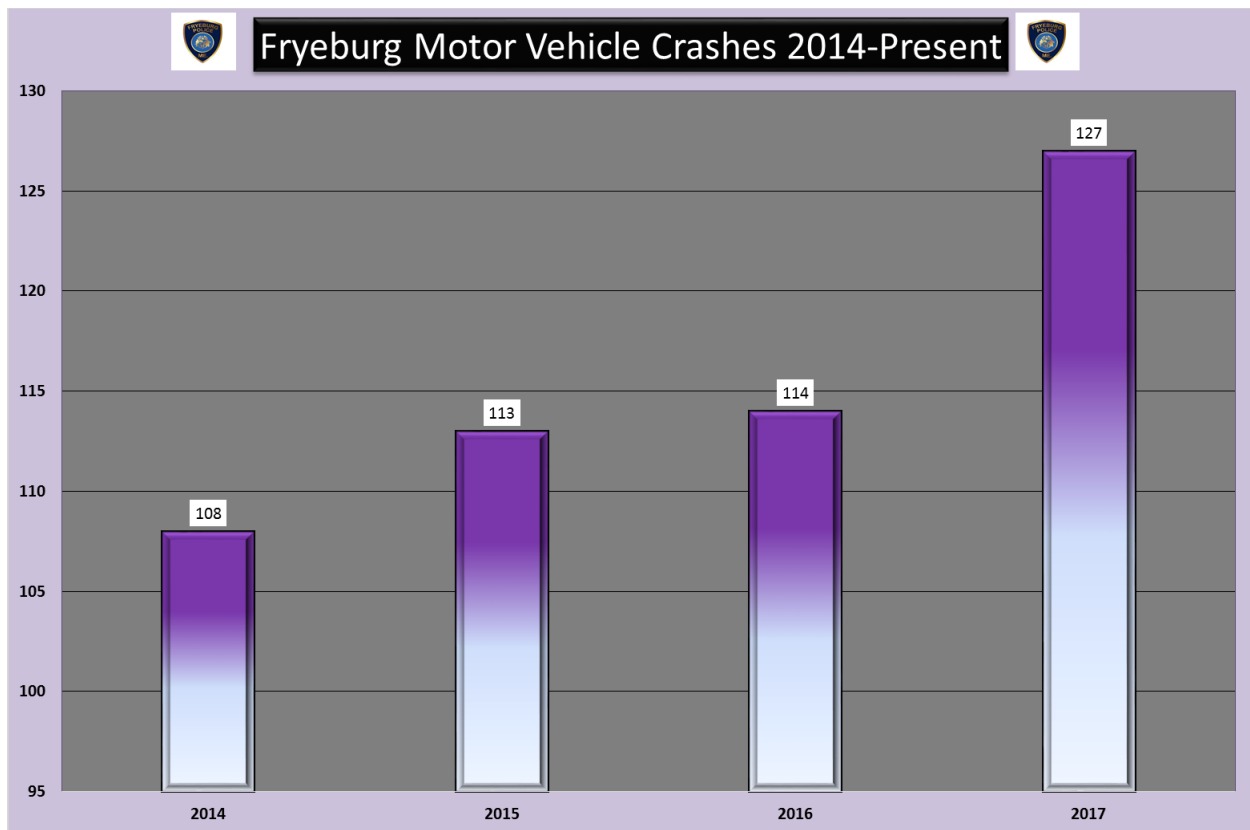
We are committed to fighting the war on illegal drugs and have partnered with community outreach programs such as Project Save ME to address increasing heroin/opiate concerns. Officers are trained to recognize the symptoms of a person suffering from an opioid overdose and have received specialized training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

Please visit our Facebook page (<https://www.facebook.com/FryeburgPD/>) or our website (<http://www.fryeburgmaine.org/town-departments/police>) for the latest news and information. Most all of our forms can be downloaded and submitted online for your convenience. Feel free to browse our sites to find out the latest news reports, personnel changes, or links to other agencies.

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

Respectfully Submitted,  
Joshua J. Potvin, Chief of Police





## CODE ENFORCEMENT OFFICER REPORT FOR 2017

To the citizens of the Town of Fryeburg:

I am pleased to report to you the Code Enforcement activities that took place in 2017. There were a total of 69 building permits issued in 2017, which was a good increase from last year. Of these building permits, 7 were for new dwellings, 10 were for garages or barns, and the rest were a mix of additions, renovations, sheds, solar panels and similar. There were 39 plumbing permits issued which was a decrease from last year.

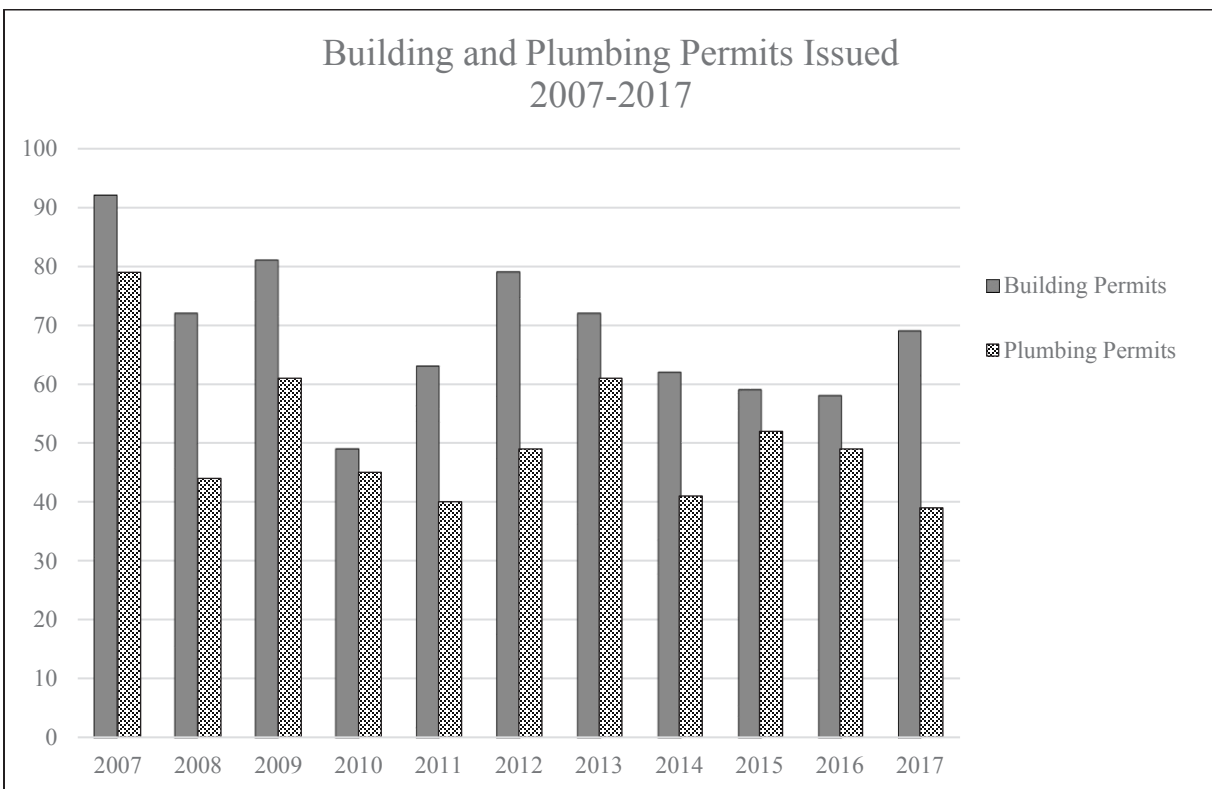
I also spent considerable time dealing with violations of the Land Use Ordinance. 20 formal violation notices were sent out and another handful were dealt with in a more informal nature (via email, phone call, site visits). The nature of the violations involved different issues including Shoreland Zoning 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.

Additionally I have been working with the Planning Board to research and work towards drafting ordinances to regulate adult use/recreational marijuana, property maintenance, and road standards. A citizen request also has prompted the Planning Board to look at potentially changing the zoning of areas in Town, particularly in the area along Porter Road and near the airport property. The creation or revision of existing local ordinances are a lot of work. It is always helpful if residents actively engage and participate in the development of ordinances so that the finished product is something that will represent what is desired by a majority of the town's people.

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

Respectfully submitted,

Katie Haley, Code Enforcement Officer & Local Plumbing Inspector





## **FRYEBURG FIRE DEPARTMENT & FRYEBURG EMERGENCY MANAGEMENT, AND TOWN FIRE WARDEN REPORT FOR 2017**

I am pleased to submit the annual report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden for calendar year 2017.

### **The Department**

The Fryeburg Fire Department consists of two stations with Fire Headquarters being located at 520 Main Street. This station is where the Fire Chief has his office and also houses 2 engines, 1 tanker, 1 forestry truck, and a utility truck. Fire Headquarters is also where our Emergency Operations Center and training classroom is located. The East Fryeburg Station is at 16 Denmark Road in East Fryeburg and houses 1 engine and 1 mini pumper. There are currently 28 members and a Ladies Auxiliary with 7 members. We work seamlessly beside our mutual partners throughout Oxford and Cumberland County through written mutual aid agreements.

### **Our Mission**

Our mission is to deliver quality high level service to the citizens of Fryeburg. We seek to advance the professional growth of our membership and support our members' 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 202 incidents (calls for service) in calendar year 2017, an increase of 56 incidents from 2016 (↑40.3% from 2016). The members also attend regular training and meetings as part of ongoing professional development to meet professional qualification standards per NFPA 1001 and Maine Bureau of Labor Standards. Firefighters regularly maintain equipment and conduct performance checks to ensure a constant state of readiness for all apparatus and equipment. The Chief has many day-to-day responsibilities including ensuring the department is staffed with adequate personnel and properly maintained equipment to perform any emergency response function to protect the community.

### **2017 Calls for Service by incident type:**

Structure Fires	7	Vehicle Fires	4
Chimney Fire	1	Woods/ Brush/ Grass Fires	5
Potential Fires/ Smoke Smell	18	Investigations/ Enforcement	4
Carbon Monoxide Incidents	5	Hazardous Conditions	7
Propane Leaks/ LPG Smell	12	Motor Vehicle Crashes	37
Assist EMS/ Rescues	33	Assist Law Enforcement	1
Mutual Aid Given/ Received	5	Traffic Control/ Downed Lines	33
Smoke/ Fire Alarms	25	Good Intent	5

### **Burn Permits and Inspections**

The Fire Department issued 96 permits for open air burning of brush and agricultural vegetation control in 2017. 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, Senior Groups and others on topics such as fire safety, fire extinguishers, smoke detectors, carbon monoxide detectors and home safety to name a few. We continue to interact with the public through open house events at the fire stations, visits by the general public, and children's groups. The fire department partners with staff at our local pre-school for fire safety education and through community outreach to our seniors.

### **Grants**

<b>Grant Name</b>	<b>Amount Requested</b>	<b>Amount Awarded</b>	<b>Town Share (out of pocket cost)</b>	<b>Comments</b>
2016 FEMA/DHS Assistance to Firefighters Grant	\$241,606.00	\$241,606.00	\$11,505.00	Turnout gear, Air Packs and Training
Walmart Community Partnership Grant	\$995.00	\$995.00	\$0	Web-based F.F. response program
FM Global Insurance Fire Prevention Grant	\$3,199.00	\$3,199.00	\$0	Laptop & fire prevention pre-plan software
Clarence E. Mulford Trust Fund	\$2,883.67	\$2,883.67	\$0	Traffic control and safety equipment
State of Maine, VFA Program	\$1,475.00	\$1,475.00	\$737.50	Class A biodegradable foam and forestry hose
2016 FEMA/DHS Staffing for Adequate Fire & Emergency Response	\$15,640.00	\$0	\$0	Denied, program funding ran out
FFY 2017 FEMA/ DHS State Homeland Security Program	\$9,995.00	\$0	\$0	Denied, Oxford EMA, Homeland Security Grant Committee decision
Maine Municipal Association Safety Enhancement Grant	\$2,307.58	\$2,307.58	\$769.19	"Road Closed" signs, joint application with FPD, FFD, & FDPW
Poland Spring	\$5,000.00	\$4,500.00	\$0	Fire apparatus tires
<b>TOTALS</b>	<b>\$283,101.25</b>	<b>\$256,966.25</b>	<b>\$13,011.69</b>	

The Fryeburg Fire Department offers a sincere "Thank you" to the above listed organizations for the grant opportunities which allowed for the purchase of the equipment needed to help our firefighters stay safe while doing the dangerous work they do. The process for the grant programs applied to are competitive and require a significant investment of time and effort to collect the relevant data, compile the necessary documentation, and submit the application package. These grant programs allow the Fryeburg Fire Department to purchase the best equipment available to meet the department needs without impacting our citizen's tax rate. Congratulations to the members of the Fryeburg Fire Department for their hard work and long hours invested for the successful grant applications. The grant awards, along with generous donations, have allowed the Fryeburg Fire Department to make significant strides forward to improving essential equipment.

### **Emergency Management**

The Fire Chief is also the designated Emergency Management Director and the 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. The department recently invested in a computer program for emergency pre-plan documentation through grant funds. This

program will help us with disaster preparedness specific to commercial and industrial occupancies throughout Fryeburg. 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 and Preparedness**

The Fryeburg Fire Department works closely with our public safety partners here in Fryeburg. Stay informed of emergency information by tuning to a local radio station, check our website at [www.fryburgmaine.org/firedepartment](http://www.fryburgmaine.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. As we saw several times throughout 2017, we had major weather events leaving much of the town without power (some for many days), it is important to prepare ahead for these events. 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 an adequate supply of water and basic food. For more information about personal and family preparedness please visit [www.ready.gov](http://www.ready.gov).

### **In Closing**

Thank you to the citizens of Fryeburg for your heartfelt support for the men and women who make up the Fryeburg Fire Department and Ladies Auxiliary. I am fortunate to have the opportunity to serve with such a dedicated and hard working group of public safety professionals. 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 in and speak to the Fire Chief or email to [fryefire@fryeburgmaine.org](mailto:fryefire@fryeburgmaine.org). Have a safe 2018 and remember, *"Smoke Detectors Save Lives"*.

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

## **BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2017**

From sledding, music events, weddings, fairs and the Memorial Day observance, the park was enjoyed by many people in 2017.

The tree lighting and the lights at Christmas are a highlight of the year. This year Rick Buzzell from the Recreation Committee had a nice evergreen tree planted near the gazebo. It was also lit at Christmas.

Thanks to Sharon Jackson and the various town crews for keeping the park looking so nice. Also thanks go to Gail McSherry and Paige Fox from McSherry's Nursery for planting the flower urns at the gazebo each year.

This year committee member, John Kramer, retired. Thanks, John, for your time.

Many thanks to committee members as follows:

Cathy Trumbull, Secretary	Richard Andrews II	David Smith
Kristen McDermott	Webster Fox	Stephanie Hastings
Brenda Thibodeau	John Kramer	Barbara Lawrence

Respectfully submitted,  
George Weston, Chairman

## **EASTERN SLOPE AIRPORT AUTHORITY REPORT FOR 2017**

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 was \$ 290,505.

The airport is a 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 was completed in the fall of 2017. The new pavement is designed to accommodate increased light jet traffic as well as small aircraft. Also, beginning in January 2017, the airport offers a courtesy car for use by visiting pilots and crew.

In 2019, the Authority 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  
Carl Thibodeau, Vice Chairman – Conway, NH  
Gene Bergoffen, Treasurer – Fryeburg, ME  
Ed Bergeron, Secretary – Conway, NH (Mount Washington Valley Chamber)

## ECONOMIC DEVELOPMENT COMMITTEE REPORT FOR 2017

**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, Tom Klinepeter and Richard Murray, Selectmen, Sharon Jackson, Town Manager, Mia Purcell, Community Concepts Finance Corporation Katie Haley, Code Enforcement Officer, and Donna Pearce, Admiral Peary Inn

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

**Program of Work:** The committee will be reviewing their mission, contemplating the value of a Village TIF District and rolling out the ordinances developed by the Planning Board pertaining to the economic development potential from the legalization of recreational marijuana.

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

If you have an interest in serving on this committee please complete an application at the Town Hall for consideration by the Selectmen.

Thomas Klinepeter, Selectman will be the incoming Chair of the Economic Development Committee

Respectfully Submitted,  
Janice Crawford, Interim Chair

## SACO VALLEY FIRE ASSOCIATION REPORT FOR 2017

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. We consider ourselves fortunate to serve such a strong, supportive, and cooperative community along with our fellow first responders. Through the dedication of our volunteers we have responded to 77 calls for service. This is a 25% increase in call volume over last year, and we expect this upward trend to continue.

A fire department must be ready to respond to any call to action, in all conditions, at all times. To ensure our readiness and the continued safety of our membership, we must be compliant with all state and federal regulations and standards. These require regular replacement of necessary equipment for our personnel and apparatus. We will soon need to replace tires on our trucks, communication equipment will need to be updated, and a specialty washer and dryer capable of washing turnout gear and removing carcinogens will be required.

Through our connections with other local emergency services, we have graciously received equipment at little to no cost to taxpayers. A special thank you goes to Denmark Fire Department, for making available our new Engine 2 at very little cost. Next, we must share our appreciation of Fryeburg Fire Department for donating airpaks as well as a cascade system for filling air bottles. We would be remiss if we did not take this opportunity to recognize the donations we have received from the generous members of our community. Lastly, thank you to the Mulford Fund for providing the means to update our forestry gear, FLIR camera, and gas meter.

Our volunteer membership works hard to maximize fundraising as well. We strive to make our fundraising events focal points in our community calendar. Who doesn't enjoy pancakes on a February morning; and what would August be without Chicken BBQ? This past year we have also added a 5k as a way to gather together for fun and fitness.

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

Thank you,  
Chief John Plowden, for the Saco Valley Fire Association

2017 Fire Calls - Saco Valley Fire Association				
	Fryeburg	Stow	Chatham	Totals
no incident found	4			4
tree on wires /arching	2	3		5
motor vehicle accident	14	1	2	17
cooking fires	1			1
electrical problem		1		1
building fire	3			3
unauthorized burn	2			2
alarm activation	2	1	1	4
chimney fire		1		1
power line down	8	3	2	13
tree down	3		1	4
brush fire	1		1	2
assist rescue	2	3	4	9
cancelled enroute			1	1
citizen assist	1			1
smoke/odor removal	2			2
false alarm	2		1	1
CO incident	1			1
water rescue	1			1
vehicle fire	2			2
Totals	51	13	13	77



## **CEMETERY REPORT FOR 2017**

Clean-up, mowing and routine maintenance was done on the cemeteries by the highway department and summer crew. Blown down branches and limbs were kept cleaned up and the cemeteries looked great all year.

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

Respectfully submitted,  
Richard W. Andrews II

Committee members: Barbara Lawrence, Richard Andrews II

## **TREE WARDEN REPORT FOR 2017**

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.

There was removal of a couple of hazardous trees at the Weston's Beach area along with a few along roads around town. Blown down limbs and branches were kept cleaned up in the parks.

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

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

Respectfully submitted,  
Richard W. Andrews II, Tree Warden

## **BOARD OF APPEALS REPORT FOR 2017**

It was my honor to serve the Town of Fryeburg, Maine as Chairman of the Board of Appeals for the year 2017. The Board of Appeals actually did not meet at all in 2017, as there were no variances requested or appeals to be heard.

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

# 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 22, 2018

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, 2017 to December 31, 2017.

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 2017 for your municipality.

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

Sincerely,

Hart L. Daley  
Acting Sheriff



# Oxford County Sheriff's Office

Law Incident Analysis, Time Reported, Fryeburg

Hour	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
00:00-00:59	1	0	0	0	0	0	0	1
01:00-01:59	0	0	0	0	1	2	0	3
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	0	0	0	0	0	0	0	0
08:00-08:59	0	0	0	0	0	1	0	1
09:00-09:59	0	0	0	0	1	0	0	1
10:00-10:59	0	0	1	0	0	1	0	2
11:00-11:59	0	1	1	0	0	0	0	2
12:00-12:59	0	0	0	0	0	0	0	0
13:00-13:59	0	0	0	0	0	0	0	0
14:00-14:59	3	0	1	0	0	1	0	5
15:00-15:59	0	0	0	0	1	1	0	2
16:00-16:59	2	1	1	0	0	1	2	7
17:00-17:59	2	1	0	0	0	0	0	3
18:00-18:59	0	1	1	0	0	0	1	3
19:00-19:59	2	0	1	0	0	1	1	5
20:00-20:59	0	0	0	0	0	1	0	1
21:00-21:59	2	3	0	1	0	0	0	6
22:00-22:59	0	1	0	2	0	0	2	5
23:00-23:59	0	0	0	0	0	0	1	1
Total by Day	12	8	6	3	3	9	7	48

## Report Includes:

All dates between '00:00:00 01/01/17' and '23:59:59 12/31/17', 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, Fryeburg

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Location: Fryeburg

<u>Nature of Incident</u>	<u>Total Incidents</u>
Agency Assistance	19
Burglar Alarm	2
Animal Problem	4
Disabled Vehicle	1
Disorderly Conduct	1
TELEPHONE HANG UP CALL	1
Found Property	1
Information Report	1
Litter/Pollution/Public Health	1
Lost Dog	1
Missing Person	1
Service Of Papers	1
Traffic Accident, w/ Injuries	2
Request Call	1
Request Officer	1
Search Warrant	1
Suspicious Person/Circumstance	1
Traffic Violation	3
Vehicle Off Rd	1
Violation of Papers	1
Arrest Warrant	1
Welfare Check	2
<b>Total Incidents for This Location</b>	<b>48</b>

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Total reported: 48

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#### Report Includes:

All dates between '00:00:00 01/01/17' and '23:59:59 12/31/17', All agencies matching '0900', All natures, All locations matching 'FRYBG', All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



# Oxford County Sheriff's Office

## Law Total Incident, by Agency, All Offense Codes, Fryeburg

Agency: Oxford County Sheriff's Office

<u>Offense</u>	<u>Total Incidents</u>
911 hangup call (911H)	1
Agency Assist (ASST)	14
Disabled Vehicle (DABV)	1
Disorderly Conduct (DCON)	1
Domestic Incident (DOME)	2
(LPPH)	1
Obstructing Justice (OBST)	1
Request Officer (ROFF)	1
Search Warrant (SRCH)	1
Subpoena Service (SUBP)	1
Suicidal Person/Welfare Check (SUDL)	2
Suspicion (SUSP)	2
Traffic Accident, Pers Injury (TAPI)	1
Terrorism/Terrorist Complaint (TERS)	1
Threatening (THRE)	1
Traffic Offense (TOFF)	4
Vehicle off Road (VOFF)	1
Welfare Check (WELF)	1
Warrant Failure to Appear (WFTA)	1
<b>Total Incidents for This Agency: 38</b>	

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Total reported: 38

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### Report Includes:

All dates between '00:00:00 01/01/17' and '23:59:59 12/31/17', 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

### 2017 Fire and EMS Calls by Town

Fire	
Town	Total Calls
Adamstown	1
Albany Twp	24
Andover	38
Baldwin	3
Bethel	144
Brownfield	79
Buckfield	80
Byron	3
Canton	49
Denmark	49
Dixfield	64
Fryeburg	168
Gilead	14
Grafton Notch	3
Greenwood	29
Hanover	22
Hartford	34
Hebron	47
Hiram	37
Lincoln Plant	3
Lovell	61
Lynchtown Twp	1
Mason Twp	2
Mexico	126
Milton Twp	1
Minot	7
Newry	86
Norway	191
Otisfield	64
Oxford	222
Paris	250
Peru	56
Porter	20
Riley Twp	1
Roxbury	29
Rumford	208
Stoneham	8
Stow	18
Sumner	32
Sweden	44
Upton	1
Waterford	54
West Paris	59
Woodstock	69
<b>Total</b>	<b>2501</b>

EMS	
Town	Total Calls
Adamstown	2
Albany Twp	34
Andover	86
Baldwin	9
Bethel	296
Brownfield	139
Buckfield	173
Byron	8
Canton	205
Denmark	89
Dixfield	258
Fryeburg	469
Gilead	18
Grafton Notch	3
Greenwood	97
Hanover	39
Hartford	90
Hebron	146
Hiram	58
Lincoln Plant	1
Lovell	107
Magalloway Pln	1
Mason Twp	5
Mexico	451
Milton Twp	4
Minot	6
Newry	99
Norway	861
Otisfield	158
Oxford	615
Paris	987
Peru	129
Porter	42
Riley Twp	2
Roxbury	41
Rumford	1588
Stoneham	21
Stow	21
Sumner	89
Sweden	25
Upton	6
Waterford	136
West Paris	307
Wilson Mills	1
Woodstock	203
<b>Total</b>	<b>8125</b>

**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.



**SACO RIVER CORRIDOR COMMISSION**  
*“Communities Working Together To Protect Our Rivers”*

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

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

We are happy to report the conclusion of our seventeenth 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 seventeen years of the Commission’s monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org). This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

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

## UNPAID TAXES

### 2017 Unpaid taxes

ACCARDI, NICHOLAS & LORETTA	7.00 **	DESORBO, PATRICK & JULIE	979.04
ADAMS, DAVID M. & CONNIE	2,256.92 **	DIFRANCO, JOSEPH P & MIRANDA C	307.15 **
ALBERT, NICOLE D	2,550.58 **	DOHERTY, JARED K	3,314.89 **
ALDEN, ERNEST E	1162.84 **	DOUGLASS, DEAN K	1641.21
ALDEN, ERNEST E	994.68 **	DOUGLASS, ERIC B.	858.60 **
ALLEN, THOMAS	455.91 **	DREW, CARL E & HEATHER L	151.03 **
ALTENBURG, WILLIAM M. JR.	3600.01 **	DREW, CARL E & HEATHER L	104.85 **
ANDREWS, RICHARD W II	121.34 **	DREW, CARL E & HEATHER L	121.44 **
ANTONUCCI, KEVIN	359.22 **	DUNHAM, FRANCES	2574.10 *
AUBE, WILLIAM	17.95 **	EASTMAN, DAVID C & ROXANNE	90.51 **
BARKER, JOLENE F.	3095.82	EASTMAN, DOROTHY	1,731.13
BARTLETT, RALPH L.	739.87	EATON, CYNTHIA	613.98
BEAN, MARCIE JO	671.94	ENG, MICHAEL & TRACY	1146.01
BERRY, DEAN N. & MARY A.	2,580.51 *	ENG, MICHAEL E & ENG, TRACY E	549.87
BOUCHER, BURNHAM R	1092.93	EON, DAVID	530.27 **
BOYLE, MICHAEL	899.33 **	ESPINOLA, DAWN	232.63
BRINE, HAROLD L. & MARION	2219.89 **	FLOWER, MICHAEL	3.26 **
BROWN, DAVID E	1116.96 **	FRYEBURG HOLDINGS LLC	4415.83 **
BROWN, KEVIN M & AMY L	1,123.02	GARG, PANKAJ & NEHA	1942.33
BRYAN, KIMBERLEE & O'NEIL,	306.18 **	GOURLEY, STEVEN	379.76
TAMSEN		GRAHAM, WARREN A & PATRICIA J	3903.23 **
BURKE, LAURA L	662.05	GRAMES, FRANCIS	911.25 **
BURNHAM, PETER E. & KIMBERLY J	673.22 **	GRAVES, LISA A	1,567.87 **
BUSSIERE, KARL C	1517.91	GREEKE, DANIEL S.	764.64
BUTTERS, CARLA	1,543.07 **	GURNEY, JEREMY	1061.33
BUTTERS, JASON	364.81 **	GUSHEE, ELAINE, ESTATE OF	1478.69
BUZZELL, MARK	365.21	GUSHEE, ELAINE, ESTATE OF	2013.27
BUZZELL, MARK	363.92	HALL, CLIFFORD	352.72
BUZZELL, MARK E	899.10 **	HALL, CLIFFORD	360.84
BUZZELL, MARK E	366.51	HALL, CLIFFORD	371.69
BUZZELL, MARK E. & JODY C.	5,348.56 **	HALL, CLIFFORD	368.58
CAPRA, PAULINE T.	173.22 **	HALL, CLIFFORD	358.81
CARIGNAN, JOSEPH A	1,592.52 *	HALL, CLIFFORD	357.79
CASTEEL, ROBERT B, C/O STEVEN	1,114.38 *	HALL, CLIFFORD	357.79
CASTEEL		HALL, CLIFFORD	356.79
CAVANAUGH, GARY & JENNIFER	1.00 **	HALL, CLIFFORD	363.40
CHANDLER, DENNETT Z.	1.39 **	HALL, LISA F & CLIFFORD R	1,246.81
CHAPLIN, EVELYN	933.48 *	HALL, SANDRA	1695.20 **
COOK, RONALD L. & COOK, EMMA I	4484.47 **	HARGREAVES, DAVID A. & ELIZABE	957.42 **
C/O CLAUDINE WHITE		HASTINGS, JOYCE E	1,904.88 **
CROCKER, ELIZABETH ANN	270.82 **	HATCH, DAVID S. SR & DONNA M.	572.07 **
CROFTON, GARY B & MEREDITH H	0.83 **	HATCH-STEVEN, VICKY	342.76 **
CURRIE, JOSHUA	1976.66	HATHAWAY, DANIEL W & KATHLEI	1119.04 **
CURTAIN, LEONARD	2005.11 **	HEWSON, CAROL A	118.46 **
DAVIDSON, DONALD S.	1,754.74 *	HILL, DOROTHY C & MARY E	2,211.62
DAY, LINNETTE B.	612.88 **	HILL, ROBERT L & RICHARD B	686.88 **
DAY, ROBERT A. III	554.68 **	HILL, SHANE M	3,467.46 **
DEMOS, SARA M	702.75 **	HINKLEY, DIANA L	531.81

\* Partial Payment

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

## UNPAID TAXES

### 2017 Unpaid taxes

HINKLEY, DIANA L	1975.41	MCFARLAND, ROGER	360.45 **
HINKLEY, DIANA L	1,663.69	MCFARLIN, MARTIN F.	1,333.12 **
HOLDEN, TERRY W. & ANTOINETTE M.	197.96 **	MCSHERRY, JOHN A	3,438.37
HUSKA, JEFFREY D. & JULIA L.	907.20	MEEHAN, STEPHEN R	490.73 **
IACUZILI, SANDRA & CARL	1098.83 **	MIKKOLA, JASON W	1465.86 **
JACKMAN, FRED	140.92 **	MOORE, JR., WILLIAM N. REVOCABI	461.11 **
JEFFREY, THOMAS & PAULA	1,872.23 **	TRUST	
JOHNSON, REGINA & TEDFORD,	640.62 **	MORRIS, NANCY	2771.63
KATHLEEN		MULHERIN, BRENDA F, MULHERIN,	1,865.66 **
JOY, WANDA	577.83 **	PAUL H	
KARUZIS, MICHAEL & KELLY	2872.10	MURDOCK, RUTH I IRREVOCABLE	1,305.74 **
KATSIGIANNIS, LEONIDAS & ERINI	3270.60	TRUST	
KILEY, JEREMY J	910.44 **	NASH, ROBERT K	610.74
KIMBALL, SANDRA	506.32 *	NASH, RYAN K	2,456.70
KINGSLEY, DOUGLAS C & COLEEN	2,263.82 **	NEIDLINGER, KAREN L	2,667.18 *
KOVALENKO, VIKTORIYA	25.87 **	NICKERSON, PAUL	168.22 **
KRUSE, JOHN R. & MARJORIE	4726.74	NILSEN, HELGE R.	461.94 **
LABONTE, ALBERT J	1833.97	NOLAN, MARK J	492.54 **
LABONTE, ALBERT J	3,184.13	NORMANDIN, ROSEMARY & RENE A	5409.71 **
LABONTE, ALBERT J & DOROTHY R	2152.64	JR	
LABONTE, ALBERT J.	687.22	NURSE WE LLC	12,408.47 **
LABONTE, ALBERT J.	499.36	O'BRIEN, PETER F. & LORINDA	362.21 **
LABONTE, JUDITH TRUST	687.22	O'CONNELL, KEVIN B & ALICE L	2.07 **
LABONTE, JUDITH TRUST	414.98	OGREN, PETER J	0.90 **
LACHANCE, JESSICA	2,272.13	ORMOND, ROBERT M.	1,611.12
LAMBY, RICHARD	1017.36 *	PANDORA, PAUL G. & JAMIE B.	532.19 **
LANDANO, ALFRED J.	349.31 **	PARSONS & SONS LUMBER CO, M.H	35.07 **
LANDANO, ALFRED J.	311.20 **	PETRO, ELLEN MARIE	4839.00 *
LANDANO, ALFRED JOHN	2,228.75 **	PORTER, JAMES M & RACHELL	2,636.63 **
LEACH, DARCEL L.	821.78 **	PREBLE, GAIL E.	1255.58 **
LEONARD, JEFFREY H	70.48 **	RAFFERTY, JOSEPH E. JR.	4,632.10
LEPINE, THOMAS	103.39	RANGER, THOMAS	18.31 *
LIBBY, ROGER A	0.16 **	REED, ESTATE OF VELLIE	1,484.50
LIGHT, RONALD ARTHUR	784.08	REED, JENNIFER M	2903.12
LIPSON, JUSTIN S.	1,334.52	RIDLON, PRESTON B	780.06
LITTLEFIELD, AZEL B & KAY F	2507.00 **	ROBBINS, WILLIAM W & ADRIENNE	821.34 **
LORD, ROGER P & JULIE L	1,310.93 **	ROBBINS, WILLIAM W & ADRIENNE	4459.52 **
LUSKY, JON	1,017.88 **	ROBBLEE, RAYMOND A.	1,479.00
MACDONALD, CHRISTINE	2,724.89	ROMANO, THOMAS N. & BARBARA	173.19
MACDONALD, ROBERT J & MOLLY I	244.16 **	ROSS-FITZGIBBONS, MARGARET	534.60
MALLORY, RONALD B	16.50 **	ROSS-FITZGIBBONS, MARGARET	648.65
MANN, WILLIAM A.	1340.27 *	ROSS-FITZGIBBONS, MARGARET ET	7,192.72
MARTINESE, ADAM A.	2,203.56 **	AL TRUSTEES	
MAVILIO, ALFRED & MASTRIANNI,	1.25 **	ROTA, MELISSA K.	3890.10 *
LILLIAN		RUSSELL, BRICE S & JOAN M	244.80 **
MCCLUSKEY, ROXANE	1877.66	SANTOS, SCOTT K & SUSAN A	2256.13 **
MCDONALD, DANIEL	3,190.44	SAUVAGEAU, MICHAEL & JENNIFER	2,950.92
MCDONNELL, ANN	1.54 **	SEAVEY, SHERRI A	3,134.55 **
		SHEA, JACKIE	255.62 **

\* Partial Payment

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

## UNPAID TAXES

### 2017 Unpaid taxes

SHULER, KURT L. & CYNTHIA A.	0.20 **	TAINTER, AMANDA E	891.47 *
SIMPSON, JOSEPH M	1287.72 *	TAYLOR, BEVERLY A & CHARLES L	1,734.55
SMITH, CHARLES JR& SADIE ESTAT	970.36	THORLEY, JAMES	2,437.40
SMITH, LYNN A.	1,540.33 **	THORNE, IRVIN SKYLER	2,631.32 *
SMITH, SHAWN K	3557.91 **	TIELINEN, ELIZABETH	765.09 **
SOOTER, KERRI L	541.08 **	TORRES, PHILIP A	3,969.68
SOOTER, KERRI L.	464.32 **	TOTH, WILLIAM H & GLADYS P	368.55 **
SPARKS, ERIC	1,168.36 **	TOTH, WILLIAM H & GLADYS P	2,273.30 **
SPARKS, JOANN C	0.53 **	TRUE, FAMILY REVOCABLE TRUST	5,435.89 **
STEADMAN, KENNETH A II & ELIZA	4186.71	URGEESE, DEBRA O. & SIRNA, PAULA	677.01 **
STEADMAN, MARTHA & ELIZA	696.60	VAZQUEZ, CECILIA	1,236.31 **
SUTHERLAND, MICHAEL J.W.	2025.47 **	VAZQUEZ, CECILIA M	871.16 **
WALDRON, ALBERT & SUSAN A.	1,724.72	VENO, EDWARD A. JR.	715.12
WALKER, BRADFORD S. & MEGAN I	728.48 **	VIEIRA, VICTOR V & MELODIE R	1,159.30 **
WALKER, HELEN E.	1,712.92 *	WENTWORTH, SARAH	2,364.10 **
WARREN, MICHAEL	2,208.85 **	WHITE, CAROLE B	270.03 **
WEAVER, JOY R.	2.06 **	WILLIAMS, ANITA	786.48 **
WEBBER, WILLIAM	614.30	WING, MEGHAN E	436.95 **
WEBBER, WILLIAM & LOIS	3,748.97 **	WOITKO, BELINDA	2,283.80 **
WEINSTEIN, JAMIE M	4,456.54	WOITKO, BELINDA	1,666.32 **
WOLF, ALAN E., TRUSTEE	377.91 **	WOITKO, BELINDA L.	372.60 **
WOLFE, DAVID JR & ALLISON	1,431.69 **	WOITKO, DAVID L. & BELINDA L.	116.27 **
WOOD, ROBERT J & PATRICIA	2,000.56 **	WOLF, ALAN E. TRUSTEE	364.55 **

### 2016 Unpaid Taxes

BANK OF NEW YORK MELLON	1,493.18 **	EASTMAN, DOROTHY	1,837.21
BARTLETT, RALPH L.	818.12 **	EATON, CYNTHIA	701.63 **
BEAN, MARCIE JO	748.29 **	GRAVES, LISA A	39.18 **
BOUCHER, BURNHAM R	1,272.70	GREEKE, DANIEL S.	444.60 **
BOYLE, MICHAEL	557.42 **	GURNEY, JEREMY	1,161.54 **
BURKE, LAURA L	751.04 **	GUSHEE, ELAINE, ESTATE OF	1,577.68 **
BURNHAM, PETER E. & KIMBERLY J	689.42 **	GUSHEE, ELAINE, ESTATE OF	2,231.82 **
BUSSIERE, KARL C	1,630.94	HALL, CLIFFORD	420.10 **
CASTEEL, ROBERT B, C/O STEVEN	1,203.14 **	HALL, CLIFFORD	428.43 **
CASTEEL		HALL, CLIFFORD	441.86 **
CHAPLIN, EVELYN	1,017.16 **	HALL, CLIFFORD	437.87 **
DAVIDSON, DONALD S.	321.13 **	HALL, CLIFFORD	426.36 **
DOUGLASS, DEAN K	1,836.36 **	HALL, CLIFFORD	425.32 **
DOUGLASS, ERIC B.	953.12 **	HALL, CLIFFORD	425.32 **
DREW, CARL E & HEATHER L	212.75 **	HALL, CLIFFORD	424.28 **
DREW, CARL E & HEATHER L	165.26 **	HALL, CLIFFORD	431.20 **
DREW, CARL E & HEATHER L	182.32 **	HILL, DOROTHY C & MARY E	2,422.80
HILL, SHANE M	3,309.54 **	LIPSON, JUSTIN S.	1,534.01 **
HINKLEY, DIANA L	589.70 **	MCCLUSKEY, ROXANE	233.16 *
HINKLEY, DIANA L	2,179.95 **	MORRIS, NANCY	3,543.89
HINKLEY, DIANA L	1,767.88 **	MULHERIN, PAUL H & BRENDA F	1,962.50 **
HUSKA, JEFFREY D. & JULIA L.	990.15 **	NASH, ROBERT K	685.36 **

\* Partial Payment

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

## UNPAID TAXES

### 2016 Unpaid Taxes

KAJA HOLDINGS 2 LLC	2,871.72	NASH, RYAN K	2,583.15 **
KARUZIS, MICHAEL & KELLY	3,114.76 **	NILSEN, HELGE R.	532.20 **
KATSIGIANNIS, LEONIDAS & ERINI	3,537.48 **	NORMANDIN, ROSEMARY & RENE A	5,723.63 **
KRUSE, JOHN R. & MARJORIE	4,710.13 **	ORMOND, ROBERT M.	1,713.83 **
LABONTE, ALBERT J	1,942.94 **	PETRO, ELLEN MARIE	5,363.57 **
LABONTE, ALBERT J	3,331.01 **	PREBLE, GAIL E.	1,439.91 **
LABONTE, ALBERT J & DOROTHY R	2,270.55 **	RAFFERTY, JOSEPH E. JR.	3,690.16 **
LABONTE, ALBERT J.	763.99 **	REED, JENNIFER M	3,055.05 **
LABONTE, ALBERT J.	570.86 **	ROBBINS, WILLIAM W & ADRIENNE	4,600.90 **
LABONTE, JUDITH TRUST	763.99 **	ROSS-FITZGIBBONS, MARGARET	607.08 **
LABONTE, JUDITH TRUST	484.10 **	ROSS-FITZGIBBONS, MARGARET	724.33 **
LEPINE, THOMAS	156.59 **	ROSS-FITZGIBBONS, MARGARET ET	7,458.63 **
LIGHT, RONALD ARTHUR	863.57 **	SEAVEY, SHERRI A	3,023.11 **
STEADMAN, MARTHA & ELIZA	780.10	SIMPSON, JOSEPH M	1,394.28 **
TAYLOR, BEVERLY A & CHARLES L	1,840.73 **	SMITH, CHARLES JR& SADIE ESTAT	1,095.80 **
TRUE, FAMILY REVOCABLE TRUST	74.29 **	STEADMAN, KENNETH A II & ELIZA	2,520.40 **
VIEIRA, VICTOR V & MELODIE R	1,077.28 **	WEINSTEIN, JAMIE M	4,534.19 **
WALDRON, ALBERT & SUSAN A.	1,843.55	WELLS FARGO BANK N.A. AS	4,138.62 **
WARREN, MICHAEL	1,622.84 **	TRUSTEE	
WEBBER, WILLIAM	689.02 **	WENTWORTH, SARAH	2,493.25 **
WEBBER, WILLIAM & LOIS	4,044.32 **		

### 2015 Unpaid Taxes

BOUCHER, BURNHAM R	654.83	HILL, DOROTHY C & MARY E	2,458.48
EASTMAN, DOROTHY	21.55 **	PREBLE, GAIL E.	198.60 **

\* Partial Payment

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

## UNPAID TAXES

### 2017 Unpaid Personal Property Taxes

ARAMARK REFRESHMENT SERVICES	50.43 **	GOOD BEER STORE	99.26
FRYEURG FAMILY DENTAL	374.74	OSTEOPATHIC ASSOCIATES	144.34 **
FRYEURG HOUSE OF PIZZA	103.36	TWO BLACK DOGS COUNTRY PUB	270.15

### 2016 Unpaid Personal Property Taxes

FRYEURG HOUSE OF PIZZA	102.08	SECURITY 101	12.91
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### 2015 Unpaid Personal Property Taxes

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

FRYEURG HOUSE OF PIZZA	91.64	SECURITY 101	11.60
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\* Partial Payment

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





*Proven Expertise and Integrity*

May 1, 2018

Board of Selectmen  
Town of Fryeburg  
16 Lovewell Pond Road  
Fryeburg, Maine 04037

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fryeburg, Maine for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Town of Fryeburg, Maine are described in Note 1 of Notes to Financial Statements. We noted no transactions entered into by Town of Fryeburg, Maine during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Town of Fryeburg, Maine changed accounting policies related to the Governmental Accounting Standards Board (GASB 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*, GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 80, *Blending Requirements for Certain Component Units*, GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, and GASB Statement No. 82, *Pension Issues*, in 2017. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fryeburg, Maine's financial statements was (were):

- ☐ Depreciation expense which is based on the estimated useful lives of capital assets
- ☐ Pension related assets, liabilities and expenses which are based on actuarial valuations
- ☐ Accrued compensation
- ☐ Deferred property tax revenues

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the deposits and investments, capital assets, long-term liabilities and fund balance footnotes.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 1, 2018.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Town of Fryeburg, Maine’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town of Fryeburg, Maine’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions, and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on 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, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Selectmen and management of Town of Fryeburg, Maine and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Best,

*RHR Smith & Company*

RHR Smith & Company, CPAs

Audited Financial Statements  
And Other Information

Town of Fryeburg, Maine

June 30, 2017



*Proven Expertise and Integrity*

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2017

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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, 2017, 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

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www.rhrsmith.com

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, 2017, 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 47 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2018, on our consideration of the Town of Fryeburg, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fryeburg, Maine's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
May 1, 2018

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

**(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, 2017. Please read it in conjunction with the Town of Fryeburg, Maine's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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



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

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, public safety, recreation, 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 \$894,910 from \$8,256,269 to \$9,151,179. 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 \$2,757,498 at the end of this year.

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

	<u>2017</u>	<u>2016</u>
<b>Assets:</b>		
Current Assets	\$ 3,257,577	\$ 2,908,975
Capital Assets	<u>7,233,045</u>	<u>7,030,064</u>
Total Assets	<u>10,490,622</u>	<u>9,939,039</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	<u>236,227</u>	<u>98,248</u>
Total Deferred Outflows of Resources	<u>236,227</u>	<u>98,248</u>
<b>Liabilities:</b>		
Current Liabilities	604,948	627,808
Long-term Debt Outstanding	<u>874,248</u>	<u>1,036,069</u>
Total Liabilities	<u>1,479,196</u>	<u>1,663,877</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	10,156	15,482
Deferred Inflows Related to Pensions	<u>86,318</u>	<u>101,659</u>
Total Deferred Inflows of Resources	<u>96,474</u>	<u>117,141</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	6,269,638	5,679,865
Restricted: General Fund	1,756	1,425
Special Revenue Funds	17,720	23,283
Permanent Funds	84,897	110,893
Unrestricted	<u>2,757,498</u>	<u>2,440,803</u>
Total Net Position	<u>\$ 9,131,509</u>	<u>\$ 8,256,269</u>

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 10.49%, while total expenses increased by 10.89%. The largest increase in revenues was in operating grants and contributions. The biggest increase in expenses was in unclassified.

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

	<u>2017</u>	<u>2016</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 235,833	\$ 252,214
Operating grants and contributions	609,343	75,329
<i>General Revenues:</i>		
Taxes	7,226,942	7,041,399
Grants and contributions not restricted to specific programs	482,977	322,345
Miscellaneous	251,074	278,773
Total Revenues	<u>8,806,169</u>	<u>7,970,060</u>
<b>Expenses</b>		
General government	447,350	500,936
Public safety	754,060	746,844
Recreation	94,105	86,555
Parks	8,000	8,460
Public works	963,743	737,414
Library	70,065	64,204
Civil services	145,075	144,019
County tax	302,497	284,470
Education	3,972,973	3,792,977
Unclassified	848,747	380,606
Health and sanitation	285,084	347,469
Interest on long-term debt	12,346	33,321
Unallocated depreciation (Note 4)	7,214	7,214
Total Expenses	<u>7,911,259</u>	<u>7,134,489</u>
Change in Net Position	894,910	835,571
Net Position - July 1	<u>8,256,269</u>	<u>7,420,698</u>
Net Position - June 30	<u><u>\$ 9,151,179</u></u>	<u><u>\$ 8,256,269</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>2017</u>	<u>2016</u>
General Fund:		
Nonspendable	\$ 26,305	\$ -
Restricted	1,756	1,425
Assigned	90,241	75,748
Unassigned	1,340,751	1,352,449
Total General Fund	<u>\$ 1,459,053</u>	<u>\$ 1,429,622</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 17,720	\$ 23,283
Committed	-	16,500
Assigned	116,901	127,018
Unassigned	(1,500)	-
Capital Projects Funds:		
Committed	1,107,037	760,194
Permanent Funds:		
Restricted	84,897	110,893
Total Nonmajor Funds	<u>\$ 1,325,055</u>	<u>\$ 1,037,888</u>

The general fund total fund balance increased by \$29,431 from the prior fiscal year. The nonmajor funds total fund balances increased by \$306,837 from the prior fiscal year.

### **Budgetary Highlights**

There were no significant differences between the original and final budget for the general fund.

The general fund actual revenues exceeded the budget by \$252,492. All revenue categories were received in excess of budgeted amounts.

The general fund actual expenditures were below budget by \$126,006. All expenditures were within budget with the exception of general government, recreation and transfers to other funds.

## **Capital Asset and Debt Administration**

### **Capital Assets**

As of June 30, 2017, the net book value of capital assets recorded by the Town increased by \$202,981 from the prior year. This increase is the result of capital additions of \$543,778 less current year depreciation of \$340,797.

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

	<b>2017</b>	<b>2016</b>
Land and Non-Depreciable Assets	\$ 264,658	\$ 246,250
Buildings and Improvements	849,076	810,138
Machinery and Equipment	273,490	74,124
Vehicles	446,870	506,527
Infrastructure	<u>5,398,951</u>	<u>5,393,025</u>
Total	<u><u>\$ 7,233,045</u></u>	<u><u>\$ 7,030,064</u></u>

### **Debt**

At June 30, 2017, the Town had \$668,289 in bonds outstanding versus \$1,056,225 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, 2017

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 2,608,808
Accounts receivable (net of allowance for uncollectibles):	
Taxes	326,460
Liens	147,571
Other	147,758
Due from other governments	675
Prepaid items	26,305
Total current assets	<u>3,257,577</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	264,658
Buildings and equipment, net of accumulated depreciation	6,968,387
Total noncurrent assets	<u>7,233,045</u>
<b>TOTAL ASSETS</b>	<u>10,490,622</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	236,227
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>236,227</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 10,726,849</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 92,857
Accrued expenses	30,391
Due to other governments	5,303
Current portion of long-term obligations	476,397
Total current liabilities	<u>604,948</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	335,520
Capital leases payable	197,598
Net pension liability	341,130
Total noncurrent liabilities	<u>874,248</u>
<b>TOTAL LIABILITIES</b>	<u>1,479,196</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	10,156
Deferred inflows related to pensions	86,318
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>96,474</u>
<b>NET POSITION</b>	
Net investment in capital assets	6,269,638
Restricted: General fund	1,756
Special revenue funds	17,720
Permanent funds	84,897
Unrestricted	2,757,498
<b>TOTAL NET POSITION</b>	<u>9,131,509</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 10,707,179</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, 2017

Functions/Programs	Program Revenues				Net (Expense) Revenue & Changes in Net Position
	Charges for Services	Operating	Capital Grants & Contributions	Total	
		Grants & Contributions			
Governmental activities:					
General government	\$ 447,350	\$ 41,190	\$ -	\$ -	\$ (406,160)
Public safety	754,060	46,520	-	-	(707,540)
Recreation	94,105	-	-	-	(94,105)
Parks	8,000	-	-	-	(8,000)
Public works	963,743	-	55,576	-	(908,167)
Library	70,065	3,154	-	-	(66,911)
Civil services	145,075	-	-	-	(145,075)
County tax	302,497	-	-	-	(302,497)
Education	3,972,973	-	-	-	(3,972,973)
Unclassified	848,747	-	553,767	-	(294,980)
Health and sanitation	285,084	144,969	-	-	(140,115)
Interest on long-term debt	12,346	-	-	-	(12,346)
Unallocated depreciation (Note 4)*	7,214	-	-	-	(7,214)
Total government	\$ 7,911,259	\$ 235,833	\$ 609,343	\$ -	(7,066,083)

\*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, 2017

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(7,066,083)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,653,463
Excise taxes	573,479
Grants and contributions not restricted to specific programs	482,977
Miscellaneous	<u>251,074</u>
Total general revenues	<u>7,960,993</u>
Change in net position	894,910
NET POSITION - JULY 1	<u>8,256,269</u>
NET POSITION - JUNE 30	<u><u>\$ 9,151,179</u></u>

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

## TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,410,687	\$ 198,121	\$ 2,608,808
Accounts receivable (net of allowance for uncollectibles):			
Taxes	326,460	-	326,460
Liens	147,571	-	147,571
Other	147,758	-	147,758
Due from other governments	-	675	675
Prepaid items	26,305	-	26,305
Due from other funds	29,176	1,175,105	1,204,281
<b>TOTAL ASSETS</b>	<u>\$ 3,087,957</u>	<u>\$ 1,373,901</u>	<u>\$ 4,461,858</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 92,857	\$ -	\$ 92,857
Accrued expenses	30,391	-	30,391
Due to other governments	5,303	-	5,303
Due to other funds	1,175,105	29,176	1,204,281
<b>TOTAL LIABILITIES</b>	<u>1,303,656</u>	<u>29,176</u>	<u>1,332,832</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	10,156	-	10,156
Deferred property tax	315,092	-	315,092
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>325,248</u>	<u>-</u>	<u>325,248</u>
<b>FUND BALANCES</b>			
Nonspendable	26,305	-	26,305
Restricted	1,756	102,617	104,373
Committed	-	1,107,037	1,107,037
Assigned	90,241	116,901	207,142
Unassigned	1,340,751	(1,500)	1,339,251
<b>TOTAL FUND BALANCES</b>	<u>1,459,053</u>	<u>1,325,055</u>	<u>2,784,108</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 3,087,957</u>	<u>\$ 1,354,231</u>	<u>\$ 4,442,188</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, 2017

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,784,108
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	7,233,045
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	315,092
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	236,227
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(668,289)
Capital leases payable	(295,118)
Accrued compensated absences	(46,108)
Net pension liability	(341,130)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(86,318)</u>
Net position of governmental activities	<u><u>\$ 9,131,509</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, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 6,657,136	\$ -	\$ 6,657,136
Excise	573,479	-	573,479
Intergovernmental	538,553	553,767	1,092,320
Interest income	31,806	349	32,155
Charges for services/fees	235,833	-	235,833
Other revenue	124,915	94,004	218,919
TOTAL REVENUES	<u>8,161,722</u>	<u>648,120</u>	<u>8,809,842</u>
EXPENDITURES			
Current:			
General government	496,354	-	496,354
Public safety	760,382	-	760,382
Recreation	77,536	-	77,536
Parks	8,000	-	8,000
Public works	578,105	-	578,105
Library	70,065	-	70,065
Civil Services	145,075	-	145,075
County tax	302,497	-	302,497
Education	3,972,973	-	3,972,973
Unclassified	181,151	667,596	848,747
Health and sanitation	357,907	-	357,907
Capital outlay	-	340,995	340,995
Debt service	514,938	-	514,938
TOTAL EXPENDITURES	<u>7,464,983</u>	<u>1,008,591</u>	<u>8,473,574</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>696,739</u>	<u>(360,471)</u>	<u>336,268</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	330	672,638	672,968
Transfers (out)	<u>(667,638)</u>	<u>(5,330)</u>	<u>(672,968)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(667,308)</u>	<u>667,308</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	29,431	306,837	336,268
FUND BALANCES - JULY 1	<u>1,429,622</u>	<u>1,037,888</u>	<u>2,467,510</u>
FUND BALANCES - JUNE 30	<u>\$ 1,459,053</u>	<u>\$ 1,344,725</u>	<u>\$ 2,803,778</u>

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

## TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 336,268</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	543,778
Depreciation expense	<u>(340,797)</u>
	<u>202,981</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>137,979</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>(3,673)</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>502,592</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>(115,800)</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>15,341</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	(4,024)
Net pension liability	<u>(176,754)</u>
	<u>(180,778)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 894,910</u>

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

TOWN OF FRYEBURG, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

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, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

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.

Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has determined the impact of this Statement is not material to the financial statements.



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 77, "*Tax Abatement Disclosures*". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 80, "*Blending Requirements for Certain Component Units*". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements - in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 82, "*Pension Issues*". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and 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. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

**Government-Wide and Fund Financial Statements**

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

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

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

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

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

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

1. Governmental Funds:

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

Major fund:

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

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Basis of Accounting**

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

1. Accrual

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

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

**Deposits and Investments**

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

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

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

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$147,758 for the year ended June 30, 2017. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2017.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Interfund Receivables and Payables**

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

**Transactions Between Funds**

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

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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

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

Estimated useful lives are as follows:

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Long-term Obligations**

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of a bond 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, 2017, the Town's liability for compensated absences is \$46,108.

**Pensions**

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

**Net Position**

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



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Fund Balances**

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

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

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

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

**Deferred Outflows and Inflows of Resources**

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

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

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

The Town's property tax for the current year was levied August 25, 2016 on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Taxes were due on in two installments on October 15, 2016 and April 15, 2017. Interest on unpaid taxes commenced on October 16, 2016 and April 16, 2017, 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$21,654 for the year ended June 30, 2017.

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

**Program Revenues**

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

**Encumbrance Accounting**

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

**Use of Estimates**

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**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, 2017, the Town's cash balances of \$2,608,808 were comprised of bank balances of \$2,642,482, of which \$500,551 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank balances of \$2,141,931 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 2,441,215
Savings accounts	201,267
	<u>\$ 2,642,482</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, 2017.

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, 2017

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2017 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 29,176	\$ 1,175,105
Nonmajor special revenue funds	67,468	10,965
Nonmajor capital projects funds	1,107,037	-
Nonmajor permanent funds	600	18,211
	<u>\$ 1,204,281</u>	<u>\$ 1,204,281</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2017:

	Balance 7/1/16	Additions	Disposals	Balance 6/30/17
Non-depreciated assets:				
Land	\$ 246,250	\$ 18,408	\$ -	\$ 264,658
	<u>246,250</u>	<u>18,408</u>	<u>-</u>	<u>264,658</u>
Depreciated assets:				
Land improvements	484,207	-	-	484,207
Buildings	1,806,680	-	-	1,806,680
Building improvements	132,350	74,973	-	207,323
Vehicles	1,688,768	42,247	-	1,731,015
Machinery & equipment	609,907	213,600	-	823,507
Infrastructure	8,179,360	194,550	-	8,373,910
	<u>12,901,272</u>	<u>525,370</u>	<u>-</u>	<u>13,426,642</u>
Less: accumulated depreciation	<u>(6,117,458)</u>	<u>(340,797)</u>	<u>-</u>	<u>(6,458,255)</u>
	<u>6,783,814</u>	<u>184,573</u>	<u>-</u>	<u>6,968,387</u>
Net capital assets	<u>\$ 7,030,064</u>	<u>\$ 202,981</u>	<u>\$ -</u>	<u>\$ 7,233,045</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation

General government	\$ 3,974
Public safety	35,925
Public works	269,838
Recreation	16,569
Health and sanitation	7,277
Town-wide	7,214
	<u>\$ 340,797</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2017:

	Balance 7/1/16	Additions	Deletions	Balance 6/30/17	Current Year Portion
Bond payable	\$ 1,056,225	\$ -	\$ (387,936)	\$ 668,289	\$ 332,769
Capital leases payable	293,974	115,800	(114,656)	295,118	97,520
Accrued compensated absences	42,084	4,024	-	46,108	46,108
Net pension liability	164,376	176,754	-	341,130	-
Total	<u>\$ 1,556,659</u>	<u>\$ 296,578</u>	<u>\$ (502,592)</u>	<u>\$ 1,350,645</u>	<u>\$ 476,397</u>

The following is a summary of the outstanding bond payable:

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

\$ 668,289

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2018	\$ 332,769	\$ 13,235	\$ 346,004
2019	335,520	6,739	342,259
	<u>\$ 668,289</u>	<u>\$ 19,974</u>	<u>\$ 688,263</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

The following is a summary of the capital leases payable for the year ended June 30, 2017:

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 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.

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

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

Year Ending June 30:	
2018	\$ 105,569
2019	88,908
2020	59,203
2021	58,951
Total minimum lease payment	<u>312,631</u>
Less amount representing interest	<u>(17,513)</u>
Present value of future minimum lease payments	<u><u>\$ 295,118</u></u>

NOTE 6 - NONSPENDABLE FUND BALANCE

At June 30, 2017, the Town had the following nonspendable fund balance:

General fund:	
Prepaid items	<u><u>\$ 26,305</u></u>



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2017, the Town had the following restricted fund balances:

General fund:	
Recreation donations	\$ 1,756
Nonmajor special revenue funds (Schedule E)	17,720
Nonmajor permanent funds (Schedule I)	84,897
	<u>\$ 104,373</u>

NOTE 8 - COMMITTED FUND BALANCES

At June 30, 2017, the Town had the following committed fund balances:

Nonmajor capital projects funds (Schedule G)	<u>\$ 1,107,037</u>
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NOTE 9 - ASSIGNED FUND BALANCES

At June 30, 2017, the Town had the following assigned fund balances:

General fund:	
Economic development	\$ 5,457
Channel 3	8,271
Crack sealing - Public Works	2,005
Sidewalk maintenance - Public Works	19,850
Public works roads maintenance	54,658
Nonmajor special revenue funds (Schedule E)	116,901
	<u>\$ 207,142</u>

NOTE 10 - DEFICIT FUND BALANCE

At June 30, 2017, the Town had the following deficit fund balance:

Nonmajor special revenue funds (Schedule E):	
Mulford grants for recreation	<u>\$ 1,500</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 11 - OVERSPENT APPROPRIATIONS

The following appropriations were overspent as of June 30, 2017:

	<u>Excess</u>
Administration	\$ 6,981
Professional services	13,596
Recreation	1,334
Townwide insurance/deferred comp.	4,565
Transfers to other funds	5,163
	<u>\$ 31,639</u>

NOTE 12 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. As of June 30, 2017, the County of Oxford had no long-term debt. At June 30, 2017, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 19,363,268	32.56%	<u>\$ 6,303,909</u>

NOTE 13 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2017.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 13 - RISK MANAGEMENT (CONTINUED)

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

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

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2017. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years

NOTE 14 - CONTINGENCIES

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

**Plan Description**

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

**Benefits Provided**

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

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, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Contributions**

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "AN" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 6.5% 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, 2017 was \$33,910.

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

At June 30, 2017, the Town reported a liability of \$341,130 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2016, 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, 2016, the Town's proportion was 0.064203%, which was an increase of 0.012682% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Town recognized total pension expense of \$23,434. At June 30, 2017, 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, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,136	\$ 21,941
Changes of assumptions	36,570	-
Net difference between projected and actual earnings on pension plan investments	126,059	52,464
Changes in proportion and differences between contributions and proportionate share of contributions	35,552	11,913
Contributions subsequent to the measurement date	33,910	-
Total	<u>\$ 236,227</u>	<u>\$ 86,318</u>

\$33,910 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2017	\$ 25,229
2018	18,171
2019	52,937
2020	19,661
2021	-
Thereafter	-

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2016, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Actuarial Methods and Assumptions**

*Actuarial Cost Method*

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

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

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

*Asset Valuation Method*

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

*Amortization*

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 are as follows:

*Investment Rate of Return* - For the PLD Plan, 6.875% per annum, compounded annually; 7.125% was used for the period ended June 30, 2015.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Actuarial Methods and Assumptions (Continued)**

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

*Cost of Living Benefit Increases* – 2.20%; 2.55% was used for the period ended June 30, 2015.

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, 2016 are summarized in the following table. Assets for the defined benefit plan are comingled for investment purposes.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Actuarial Methods and Assumptions (Continued)**

*Discount Rate*

The discount rate used to measure the collective total pension liability was 6.875% for 2016. 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, 2016 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.875% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	\$ 566,215	\$ 341,130	\$ 129,221

**Changes in Net Pension Liability**

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2016 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2016 with the following exceptions.

*Differences between Expected and Actual Experience*

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Changes in Net Pension Liability (Continued)**

resources or deferred inflows of resources. For 2016, this was 4 years for the PLD Consolidated Plan.

*Differences between Projected and Actual Investment Earnings on Pension Plan Investments*

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

*Changes in Assumptions*

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the Actuarial Methods and Assumptions section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Pension Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2016 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (207) 512-3100.

NOTE 16 - DEFERRED COMPENSATION PLANS

INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT  
CORPORATION

A. Plan Description

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

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

B. Funding Policy

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 16 - DEFERRED COMPENSATION PLANS (CONTINUED)

The Town's contributions to the plan for 2017, 2016, and 2015 were \$10,534, \$5,990 and \$7,197, respectively.

VARIABLE ANNUITY LIFE INSURANCE COMPANY

A. Plan Description

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

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

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

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Board of Selectmen. Effective November 2, 2005, the Town agreed to add the coverage of the VALIC 457 plan. This plan will be available for current employees who are not enrolled in the Maine State Retirement System or ICMA and any newly-hired employee who wishes to enroll in the VALIC plan instead of the 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 2017, 2016, and 2015 were \$3,612, \$6,506 and \$3,440, respectively.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 17 - LETTER OF CREDIT

At June 30, 2017, the Town has an outstanding irrevocable standby letter of credit issued by the Federal Home Loan Bank of Pittsburgh serving as collateral for its deposits held at TD Bank, N.A. This letter of credit, which expires at the close of business on August 21, 2017, authorizes one draw only up to the amount of \$3,100,000. There were no draws for the year ended June 30, 2017.

NOTE 18 - JOINT VENTURE

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

Eastern Slope Airport Authority

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

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

The Authority derives the bulk of its revenue from sales and services, but also receives some grant revenues from the State of Maine and FAA as well as member Town contributions. At December 31, 2016, the most recent financial statements available, the Town of Fryeburg, Maine contributed \$14,500 to the Authority. Complete financial statements may be obtained from Eastern Slope Airport Authority at 210 Lyman Drive, P.O. Box 334, Fryeburg, Maine 04037-0334.

NOTE 19 - 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, 2017

	Budgeted Amounts	Actual	Variance
	Original	Final	Positive (Negative)
Budgetary Fund Balance - July 1	\$ 1,429,622	\$ 1,429,622	\$ 1,429,622
Resources (Inflows):			\$ -
Property taxes	6,656,650	6,656,650	6,657,136
Excise taxes	510,561	510,561	573,479
Intergovernmental revenues	390,984	390,984	538,553
Charges for services	221,865	221,865	235,833
Interest income	29,300	29,300	31,806
Other revenue	100,200	100,200	124,915
Transfers from other funds	-	-	330
Amounts Available for Appropriation	<u>9,339,182</u>	<u>9,339,182</u>	<u>9,591,674</u>
Charges to Appropriations (Outflows):			
General government	476,519	478,019	496,354
Public safety	822,980	822,980	760,382
Recreation	76,202	76,202	77,536
Parks	12,500	12,500	8,000
Public works	601,316	616,908	578,105
Library	75,055	75,055	70,065
Civil services	150,233	150,233	145,075
County assessment	302,497	302,497	302,497
Education	3,972,973	3,972,973	3,972,973
Unclassified	205,276	205,276	181,151
Health and sanitation	368,571	368,571	357,907
Debt service	514,938	514,938	514,938
Transfers to other funds	330,500	662,475	667,638
Total Charges to Appropriations	<u>7,909,560</u>	<u>8,258,627</u>	<u>8,132,621</u>
Budgetary Fund Balance, June 30	<u>\$ 1,429,622</u>	<u>\$ 1,080,555</u>	<u>\$ 1,459,053</u>
Utilization of unassigned fund balance	\$ -	\$ 331,975	\$ -
Utilization of restricted fund balance	-	17,092	-
	<u>\$ -</u>	<u>\$ 349,067</u>	<u>\$ -</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\*

	2017	2016	2015
<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)	\$ 341,130	\$ 164,376	\$ 91,259
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	68.46%	32.18%	15.25%
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	94.10%

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

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



## TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS  
LAST 10 FISCAL YEARS\*

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2017

**Changes of Assumptions**

There was a change in the investment rate of return assumption this year from 7.125% to 6.875%. Annual salary increases, including inflation, changed from 3.50% - 9.50% to 2.75% - 9.00%, for the PLD Consolidated Plan. There was also a change in the cost of living benefit increase from 2.55% to 2.20%. Finally, the mortality rates for active members, nondisabled retirees and recipients of disability benefits, were determined using the RP2014 Total Dataset Healthy Annuitant Mortality Table and the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, compared to the RP2000 Tables projected forward and the Revenue Ruling 96-7 Disabled Mortality Table used in the prior year.

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

### Other Supplementary Information

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

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

## SCHEDULE A

## TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL REVENUES  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,656,650	\$ 6,656,650	\$ 6,657,136	\$ 486
Auto excise	505,661	505,661	568,530	62,869
Airplane excise	900	900	610	(290)
Boat excise	4,000	4,000	4,339	339
Intergovernmental revenues:				
State revenue sharing	182,779	182,779	185,431	2,652
Homestead reimbursement	88,491	88,491	178,304	89,813
LRAP	55,824	55,824	55,576	(248)
Tree growth	40,000	40,000	76,073	36,073
BETE reimbursement	21,640	21,640	21,680	40
Veterans Exemption	2,000	2,000	3,584	1,584
General assistance	-	-	3,457	3,457
Other intergovernmental revenue	250	250	14,448	14,198
Charges for services:				
Tax lien fees	10,000	10,000	9,678	(322)
Clerk fees	16,200	16,200	18,966	2,766
Animal control	2,000	2,000	3,079	1,079
Planning board fees	115	115	225	110
Building permits	18,000	18,000	12,321	(5,679)
Solid waste fees	127,700	127,700	144,969	17,269
Police	44,850	44,850	42,767	(2,083)
Fire department	-	-	674	674
Library	3,000	3,000	3,154	154
Interest income:				
Tax and lien interest	29,000	29,000	30,346	1,346
Interest income	300	300	1,460	1,160
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Misc. other	200	200	24,915	24,715
Transfers from other funds	-	-	330	330
Amounts Available for Appropriation	<u>\$ 7,909,560</u>	<u>\$ 7,909,560</u>	<u>\$ 8,162,052</u>	<u>\$ 252,492</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, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT:</b>					
Board of selectmen	\$ 8,374	\$ -	\$ 8,374	\$ 6,863	\$ 1,511
Administration	436,361	-	436,361	443,342	(6,981)
Planning board	1,000	-	1,000	658	342
Appeals board	500	-	500	111	389
Economic development	-	1,500	1,500	1,500	-
Professional services	30,284	-	30,284	43,880	(13,596)
Total	476,519	1,500	478,019	496,354	(18,335)
<b>PUBLIC SAFETY:</b>					
Fire department	161,166	-	161,166	154,773	6,393
Saco valley fire department	23,500	-	23,500	23,500	-
Police department	559,534	-	559,534	503,329	56,205
Rescue department	78,780	-	78,780	78,780	-
Total	822,980	-	822,980	760,382	62,598
<b>RECREATION</b>					
	76,202	-	76,202	77,536	(1,334)
<b>PARKS</b>					
	12,500	-	12,500	8,000	4,500
<b>PUBLIC WORKS:</b>					
Roads	601,316	15,592	616,908	578,105	38,803
Total	601,316	15,592	616,908	578,105	38,803
<b>LIBRARY</b>					
	75,055	-	75,055	70,065	4,990

SCHEDULE B (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
CIVIL SERVICES	150,233	-	150,233	145,075	5,158
DEBT SERVICE	514,938	-	514,938	514,938	-
COUNTY TAX	302,497	-	302,497	302,497	-
EDUCATION	3,972,973	-	3,972,973	3,972,973	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	4,843	9,157
Townwide insurance/deferred comp.	123,400	-	123,400	127,965	(4,565)
Unclassified	46,222	-	46,222	45,636	586
Overlay/abatements	21,654	-	21,654	2,707	18,947
Total	205,276	-	205,276	181,151	24,125
HEALTH AND SANITATION:					
Solid waste/recycling	368,571	-	368,571	357,907	10,664
Total	368,571	-	368,571	357,907	10,664
TRANSFERS TO OTHER FUNDS:					
Capital projects funds	330,500	331,975	662,475	667,638	(5,163)
Total	330,500	331,975	662,475	667,638	(5,163)
TOTAL DEPARTMENTAL OPERATIONS	\$ 7,909,560	\$ 349,067	\$ 8,258,627	\$ 8,132,621	\$ 126,006

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

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 75,943	\$ -	\$ 122,178	\$ 198,121
Due from other governments	675	-	-	675
Due from other funds	67,468	1,107,037	600	1,175,105
<b>TOTAL ASSETS</b>	<u>\$ 144,086</u>	<u>\$ 1,107,037</u>	<u>\$ 122,778</u>	<u>\$ 1,373,901</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 10,965	\$ -	\$ 18,211	\$ 29,176
<b>TOTAL LIABILITIES</b>	<u>10,965</u>	<u>-</u>	<u>18,211</u>	<u>29,176</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	19,670	19,670
Restricted	17,720	-	84,897	102,617
Committed	-	1,107,037	-	1,107,037
Assigned	116,901	-	-	116,901
Unassigned	(1,500)	-	-	(1,500)
<b>TOTAL FUND BALANCES</b>	<u>133,121</u>	<u>1,107,037</u>	<u>84,897</u>	<u>1,325,055</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 144,086</u>	<u>\$ 1,107,037</u>	<u>\$ 103,108</u>	<u>\$ 1,354,231</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, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 135	\$ -	\$ 214	\$ 349
Intergovernmental income	553,767	-	-	553,767
Other	92,004	2,000	-	94,004
TOTAL REVENUES	<u>645,906</u>	<u>2,000</u>	<u>214</u>	<u>648,120</u>
EXPENDITURES				
Capital outlay	23,200	317,795	-	340,995
Other	661,056	-	6,540	667,596
TOTAL EXPENDITURES	<u>684,256</u>	<u>317,795</u>	<u>6,540</u>	<u>1,008,591</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(38,350)</u>	<u>(315,795)</u>	<u>(6,326)</u>	<u>(360,471)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000	667,638	-	672,638
Transfers (out)	(330)	(5,000)	-	(5,330)
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,670</u>	<u>662,638</u>	<u>-</u>	<u>667,308</u>
NET CHANGE IN FUND BALANCES	(33,680)	346,843	(6,326)	306,837
FUND BALANCES - JULY 1	<u>166,801</u>	<u>760,194</u>	<u>110,893</u>	<u>1,037,888</u>
FUND BALANCES - JUNE 30	<u>\$ 133,121</u>	<u>\$ 1,107,037</u>	<u>\$ 104,567</u>	<u>\$ 1,344,725</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, 2017

	Chandler Fund	American Legion	Library	Mulford Fund Grants for Beautification	Thanksgiving Basket	Canal Campground	Taser Annual Fee
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 43,450	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	11,812	-	2,800	72	14,396	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 11,812</b>	<b>\$ 43,450</b>	<b>\$ 2,800</b>	<b>\$ 72</b>	<b>\$ 14,396</b>	<b>\$ -</b>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 3,861	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>3,861</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	11,812	39,589	2,800	72	14,396	-
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>11,812</b>	<b>39,589</b>	<b>2,800</b>	<b>72</b>	<b>14,396</b>	<b>-</b>
TOTAL LIABILITIES AND FUND BALANCES	<b>\$ -</b>	<b>\$ 11,812</b>	<b>\$ 43,450</b>	<b>\$ 2,800</b>	<b>\$ 72</b>	<b>\$ 14,396</b>	<b>\$ -</b>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2017

	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	\$ -	\$ -	\$ 29,182	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-
Due from other funds	1,661	11,619	-	-	1,421	240	-
TOTAL ASSETS	<u>\$ 1,661</u>	<u>\$ 11,619</u>	<u>\$ 29,182</u>	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ 240</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 4,764	\$ -	\$ -	\$ -	\$ 1,500
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,421	240	-
Committed	-	-	-	-	-	-	-
Assigned	1,661	11,619	24,418	-	-	-	-
Unassigned	-	-	-	-	-	-	(1,500)
TOTAL FUND BALANCES	<u>1,661</u>	<u>11,619</u>	<u>24,418</u>	<u>-</u>	<u>1,421</u>	<u>240</u>	<u>(1,500)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,661</u>	<u>\$ 11,619</u>	<u>\$ 29,182</u>	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ 240</u>	<u>\$ -</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2017

	Fire Dept. Mulford Grant	CDBG Planning Grant	CDBG Planning Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence	Poland Spring
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,550	\$ 761	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-	675
Due from other funds	1,328	1,294	5,444	9,483	-	290	215	-
TOTAL ASSETS	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 5,444</u>	<u>\$ 9,483</u>	<u>\$ 2,550</u>	<u>\$ 1,051</u>	<u>\$ 215</u>	<u>\$ 675</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ 675
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>	<u>675</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,328	1,294	5,444	-	2,385	-	215	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	9,483	-	1,051	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,328</u>	<u>1,294</u>	<u>5,444</u>	<u>9,483</u>	<u>2,385</u>	<u>1,051</u>	<u>215</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 5,444</u>	<u>\$ 9,483</u>	<u>\$ 2,550</u>	<u>\$ 1,051</u>	<u>\$ 215</u>	<u>\$ 675</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2017

	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	PD Humvee	Old Town House Painting Donation	Weston Beach	BP Vests Grant	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,943
Due from other governments	-	-	-	-	-	-	-	675
Due from other funds	30	2,448	-	300	-	-	2,615	67,468
TOTAL ASSETS	<u>\$ 30</u>	<u>\$ 2,448</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,615</u>	<u>\$ 144,086</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,965
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,965</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	30	2,448	-	300	-	-	2,615	17,720
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	116,901
Unassigned	-	-	-	-	-	-	-	(1,500)
TOTAL FUND BALANCES	<u>30</u>	<u>2,448</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>	<u>2,615</u>	<u>133,121</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30</u>	<u>\$ 2,448</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,615</u>	<u>\$ 144,086</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, 2017

	Chandler Fund	American Legion	Library	Mulford Fund Grants for Beautification	Thanksgiving Basket	Canal Campground	Taser Annual Fee
REVENUES							
Interest income	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	4,954	6,235	150	5,000	-	6,000	310
TOTAL REVENUES	<u>4,954</u>	<u>6,235</u>	<u>227</u>	<u>5,000</u>	<u>-</u>	<u>6,000</u>	<u>310</u>
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	4,954	11,272	9,701	3,843	-	3,110	335
TOTAL EXPENDITURES	<u>4,954</u>	<u>11,272</u>	<u>9,701</u>	<u>3,843</u>	<u>-</u>	<u>3,110</u>	<u>335</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(5,037)</u>	<u>(9,474)</u>	<u>1,157</u>	<u>-</u>	<u>2,890</u>	<u>(25)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(5,037)</u>	<u>(9,474)</u>	<u>1,157</u>	<u>-</u>	<u>2,890</u>	<u>(25)</u>
FUND BALANCES - JULY 1	<u>-</u>	<u>16,849</u>	<u>49,063</u>	<u>1,643</u>	<u>72</u>	<u>11,506</u>	<u>25</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ 11,812</u>	<u>\$ 39,589</u>	<u>\$ 2,800</u>	<u>\$ 72</u>	<u>\$ 14,396</u>	<u>\$ -</u>

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

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

	Aquifer Fund	Fuel Assistance	MPERS Credit	Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES							
Interest income	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	1,321	1,110	-	-
Other income	-	41	-	-	-	-	4,850
TOTAL REVENUES	-	41	52	1,321	1,110	-	4,850
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	-	1,135	-	1,321	1,693	-	12,000
TOTAL EXPENDITURES	-	1,135	-	1,321	1,693	-	12,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,094)	52	-	(583)	-	(7,150)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(1,094)	52	-	(583)	-	(7,150)
FUND BALANCES - JULY 1	1,661	12,713	24,366	-	2,004	240	5,650
FUND BALANCES - JUNE 30	\$ 1,661	\$ 11,619	\$ 24,418	\$ -	\$ 1,421	\$ 240	\$ (1,500)

## TOWN OF FRYEBURG, MAINE

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

	Fire Dept. Mulford Grant	CDBG Planning Grant	Mulford Funds Donated	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence	Poland Spring
REVENUES								
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	1	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-	-
Other income	2,884	-	53,550	1,480	-	100	75	4,075
TOTAL REVENUES	<u>2,884</u>	<u>-</u>	<u>53,550</u>	<u>1,480</u>	<u>5</u>	<u>101</u>	<u>75</u>	<u>4,075</u>
EXPENDITURES								
Capital outlay	-	-	-	-	-	-	-	-
Other	2,712	-	53,550	-	-	167	-	3,745
TOTAL EXPENDITURES	<u>2,712</u>	<u>-</u>	<u>53,550</u>	<u>-</u>	<u>-</u>	<u>167</u>	<u>-</u>	<u>3,745</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>172</u>	<u>-</u>	<u>-</u>	<u>1,480</u>	<u>5</u>	<u>(66)</u>	<u>75</u>	<u>330</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	(330)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(330)</u>
NET CHANGE IN FUND BALANCES	<u>172</u>	<u>-</u>	<u>-</u>	<u>1,480</u>	<u>5</u>	<u>(66)</u>	<u>75</u>	<u>-</u>
FUND BALANCES - JULY 1	<u>1,156</u>	<u>1,294</u>	<u>5,444</u>	<u>8,003</u>	<u>2,380</u>	<u>1,117</u>	<u>140</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 5,444</u>	<u>\$ 9,483</u>	<u>\$ 2,385</u>	<u>\$ 1,051</u>	<u>\$ 215</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, 2017

	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	PD Humvee	Old Town House Painting Donation	Weston Beach	BP Vests Grant	Total
REVENUES								
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135
Intergovernmental income	-	-	551,336	-	-	-	-	553,767
Other income	-	2,300	-	-	-	-	-	92,004
TOTAL REVENUES	-	2,300	551,336	-	-	-	-	645,906
EXPENDITURES								
Capital outlay	-	-	-	1,700	5,000	16,500	-	23,200
Other	-	182	551,336	-	-	-	-	661,056
TOTAL EXPENDITURES	-	182	551,336	1,700	5,000	16,500	-	684,256
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	2,118	-	(1,700)	(5,000)	(16,500)	-	(38,350)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	5,000	-	-	5,000
Transfers (out)	-	-	-	-	-	-	-	(330)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	5,000	-	-	4,670
NET CHANGE IN FUND BALANCES	-	2,118	-	(1,700)	-	(16,500)	-	(33,680)
FUND BALANCES - JULY 1	30	330	-	2,000	-	16,500	2,615	166,801
FUND BALANCES - JUNE 30	\$ 30	\$ 2,448	\$ -	\$ 300	\$ -	\$ -	\$ 2,615	\$ 133,121

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, 2017

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share	Credit Reserve Account
ASSETS								
Due from other funds	\$ 128,951	\$ 98,128	\$ 4,641	\$ 6,721	\$ 23,370	\$ 32	\$ 2,000	\$ 676,200
TOTAL ASSETS	<u>\$ 128,951</u>	<u>\$ 98,128</u>	<u>\$ 4,641</u>	<u>\$ 6,721</u>	<u>\$ 23,370</u>	<u>\$ 32</u>	<u>\$ 2,000</u>	<u>\$ 676,200</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	128,951	98,128	4,641	6,721	23,370	32	2,000	676,200
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>128,951</u>	<u>98,128</u>	<u>4,641</u>	<u>6,721</u>	<u>23,370</u>	<u>32</u>	<u>2,000</u>	<u>676,200</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 128,951</u>	<u>\$ 98,128</u>	<u>\$ 4,641</u>	<u>\$ 6,721</u>	<u>\$ 23,370</u>	<u>\$ 32</u>	<u>\$ 2,000</u>	<u>\$ 676,200</u>

SCHEDULE G (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2017

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Police Outboard	Falls Walking Path	Swans	Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
ASSETS									
Due from other funds	\$ 616	\$ 6,167	\$ -	\$ -	\$ 2,000	\$ 5,087	\$ 142,100	\$ 11,024	\$ 1,107,037
TOTAL ASSETS	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 5,087</u>	<u>\$ 142,100</u>	<u>\$ 11,024</u>	<u>\$ 1,107,037</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	616	6,167	-	-	2,000	5,087	142,100	11,024	1,107,037
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>616</u>	<u>6,167</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>5,087</u>	<u>142,100</u>	<u>11,024</u>	<u>1,107,037</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 5,087</u>	<u>\$ 142,100</u>	<u>\$ 11,024</u>	<u>\$ 1,107,037</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, 2017

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share	Credit Reserve Account
REVENUES								
Other income	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-	-	-
EXPENDITURES								
Capital outlay	-	200,708	26,748	3,648	-	59,968	-	18,223
TOTAL EXPENDITURES	-	200,708	26,748	3,648	-	59,968	-	18,223
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(200,708)	(26,748)	(3,648)	-	(59,968)	-	(18,223)
OTHER FINANCING SOURCES (USES)								
Transfers in	10,000	200,000	30,000	1,793	23,370	60,000	2,000	331,975
Transfers (out)	-	-	-	-	-	-	-	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	10,000	200,000	30,000	1,793	23,370	60,000	2,000	326,975
NET CHANGE IN FUND BALANCES	10,000	(708)	3,252	(1,855)	23,370	32	2,000	308,752
FUND BALANCES - JULY 1	118,951	98,836	1,389	8,576	-	-	-	367,448
FUND BALANCES - JUNE 30	<u>\$ 128,951</u>	<u>\$ 98,128</u>	<u>\$ 4,641</u>	<u>\$ 6,721</u>	<u>\$ 23,370</u>	<u>\$ 32</u>	<u>\$ 2,000</u>	<u>\$ 676,200</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Police Outboard	Falls	Swans Walking Path	Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
REVENUES									
Other income	-	\$ -	\$ -	\$ -	\$ 2,000	\$ -	-	\$ -	\$ 2,000
TOTAL REVENUES	-	-	-	-	2,000	-	-	-	2,000
EXPENDITURES									
Capital outlay	-	-	8,500	-	-	-	-	-	317,795
TOTAL EXPENDITURES	-	-	8,500	-	-	-	-	-	317,795
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(8,500)	2,000	-	-	-	-	(315,795)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	8,500	-	-	-	-	-	667,638
Transfers (out)	-	-	-	-	-	-	-	-	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	8,500	-	-	-	-	-	662,638
NET CHANGE IN FUND BALANCES	-	-	-	2,000	-	-	-	-	346,843
FUND BALANCES - JULY 1	616	6,167	-	-	-	5,087	142,100	11,024	760,194
FUND BALANCES - JUNE 30	616	\$ 6,167	\$ -	\$ -	\$ 2,000	\$ 5,087	\$ 142,100	\$ 11,024	\$ 1,107,037

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, 2017

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
<b>ASSETS</b>				
Cash and cash equivalents	\$ 18,306	\$ 53,423	\$ 1,406	\$ 6,815
Due from other funds	-	-	-	400
<b>TOTAL ASSETS</b>	<u>\$ 18,306</u>	<u>\$ 53,423</u>	<u>\$ 1,406</u>	<u>\$ 7,215</u>
<b>LIABILITIES</b>				
Due to others funds	\$ -	\$ 18,009	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>18,009</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	18,270	-	1,400	-
Restricted	36	35,414	6	7,215
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>18,306</u>	<u>35,414</u>	<u>1,406</u>	<u>7,215</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 18,306</u>	<u>\$ 53,423</u>	<u>\$ 1,406</u>	<u>\$ 7,215</u>



## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2017

	Reforestation Funds	Hospital Trust	Eastman	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,030	\$ 32,898	\$ 2,300	\$ 122,178
Due from other funds	-	-	200	600
<b>TOTAL ASSETS</b>	<u>\$ 7,030</u>	<u>\$ 32,898</u>	<u>\$ 2,500</u>	<u>\$ 122,778</u>
<b>LIABILITIES</b>				
Due to others funds	\$ 202	\$ -	\$ -	\$ 18,211
<b>TOTAL LIABILITIES</b>	<u>\$ 202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,211</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	19,670
Restricted	6,828	32,898	2,500	84,897
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>6,828</u>	<u>32,898</u>	<u>2,500</u>	<u>104,567</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 7,030</u>	<u>\$ 32,898</u>	<u>\$ 2,500</u>	<u>\$ 122,778</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, 2017

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
REVENUES				
Investment income	\$ 32	\$ 95	\$ 2	\$ 11
TOTAL REVENUES	<u>32</u>	<u>95</u>	<u>2</u>	<u>11</u>
EXPENDITURES				
Other	-	6,540	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>6,540</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>32</u>	<u>(6,445)</u>	<u>2</u>	<u>11</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	32	(6,445)	2	11
FUND BALANCES - JULY 1	<u>18,274</u>	<u>41,859</u>	<u>1,404</u>	<u>7,204</u>
FUND BALANCES - JUNE 30	<u>\$ 18,306</u>	<u>\$ 35,414</u>	<u>\$ 1,406</u>	<u>\$ 7,215</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Investment income	12	\$ 58	\$ 4	\$ 214
TOTAL REVENUES	<u>12</u>	<u>58</u>	<u>4</u>	<u>214</u>
EXPENDITURES				
Other	-	-	-	6,540
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,540</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>12</u>	<u>58</u>	<u>4</u>	<u>(6,326)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12	58	4	(6,326)
FUND BALANCES - JULY 1	<u>6,816</u>	<u>32,840</u>	<u>2,496</u>	<u>110,893</u>
FUND BALANCES - JUNE 30	<u>\$ 6,828</u>	<u>\$ 32,898</u>	<u>\$ 2,500</u>	<u>\$ 104,567</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, 2017

	Land and Non-depreciable Assets	Buildings Building Improvements & Land Improvements	Machinery, Equipment & Vehicles	Infrastructure	Total
General Government	\$ 61,250	\$ 227,955	\$ -	\$ -	\$ 289,205
Public Safety	60,000	317,809	1,108,186	-	1,485,995
Public Works	-	378,562	1,148,072	8,373,910	9,900,544
Recreation	70,000	591,043	79,024	-	740,067
Health and Sanitation	55,000	150,000	213,240	-	418,240
Town-wide	18,408	832,841	6,000	-	857,249
Total General Capital Assets	264,658	2,498,210	2,554,522	8,373,910	13,691,300
Less: Accumulated Depreciation	-	(1,649,134)	(1,834,162)	(2,974,959)	(6,458,255)
Net General Capital Assets	\$ 264,658	\$ 849,076	\$ 720,360	\$ 5,398,951	\$ 7,233,045

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, 2017

	General Capital Assets 7/1/16	Additions	Deletions	General Capital Assets 6/30/17
General Government	\$ 214,232	\$ 74,973	\$ -	\$ 289,205
Public Safety	1,443,748	42,247	-	1,485,995
Public Works	9,572,494	328,050	-	9,900,544
Recreation	740,067	-	-	740,067
Health and Sanitation	338,140	80,100	-	418,240
Town-wide	838,841	18,408	-	857,249
Total General Capital Assets	13,147,522	543,778	-	13,691,300
Less: Accumulated Depreciation	(6,117,458)	(340,797)	-	(6,458,255)
Net General Capital Assets	<u>\$ 7,030,064</u>	<u>\$ 202,981</u>	<u>\$ -</u>	<u>\$ 7,233,045</u>

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



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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, 2017, and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine's basic financial statements, and have issued our report thereon dated May 1, 2018.

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  
May 1, 2018



## **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 2018 - 2019

**ARTICLE 1.** Elect a Moderator for June 12th and 14th.

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

**ARTICLE 3.** Voting Yes on this article approves changes to the Land Use Ordinance and enacts the Adult Use Marijuana Cultivation, Products Manufacturing, & Testing Ordinance for the Town of Fryeburg.

### ARTICLE 4 - ADMINISTRATION

Salaries & Wages: Full-Time and Election Workers.	\$ 299,300	Town Manager, CEO/Assessor, Finance Director, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 25,996	Payroll taxes and workers compensation.
Health Insurance	\$ 83,892	Health Insurance for 6 full time staff.
Employees Costs	\$ 6,850	Travel, training, membership dues and code books.
Supplies	\$ 27,350	Postage, Registry fees (for filing liens, discharges, foreclosures), tax bills, town reports, cleaning supplies, office supplies, advertising notices, election supplies, check printing, certified mailers, receipt tape, print cartridges, toners, paper, etc.
Utilities	\$ 7,620	Electricity, heat, water, internet, telephone.
Repair & Maintenance	\$ 6,600	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 19,025	Annual municipal software license. Annual online website for assessing. Trio/O'Donnell Interface. Security system. Town web site. Postage meter rental. Computer Tech.
<b>Total Administration</b>	<b>\$ 476,633</b>	

### ARTICLE 5 - Law Enforcement

Salaries & Wages Full-Time	\$ 273,346	Police Chief, Lieutenant, Sargent and 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 128,800	Reserve shifts to cover vacations, sick time, river patrol, court, fair coverage and cleaning services.
Taxes, Workers Compensation	\$ 47,264	Payroll taxes and workers compensation.
Health Insurance	\$ 83,892	Health Insurance for 6 full time officers.
Employees Costs	\$ 10,840	Travel, training, dues, and subscriptions. Ammunition.
Supplies	\$ 9,200	Uniforms, postage, copier paper, computer and office supplies.
Utilities	\$ 7,715	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 cruisers.
Building Expense	\$ 1,000	Maintenance and repairs as needed per lease agreement.
Contractual Services	\$ 10,870	Police Software. Computer Tech Support.
<b>Total Law Enforcement</b>	<b>\$ 614,777</b>	

ARTICLE 6 - SOLID WASTE		
Salaries & Wages Full Time	\$ 88,951	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 11,485	Payroll taxes and workers compensation.
Health Insurance	\$ 26,723	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 5,550	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement.
Utilities	\$ 7,383	Heat, electricity, telephone and fax lines.
Repair & Maintenance	\$ 23,800	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	\$ 263,690	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
<b>Total Solid Waste</b>	<b>\$ 428,332</b>	
ARTICLE 7 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 263,858	Director & Assistant Public Works Director, 3 full-time crew, 1 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 44,885	Payroll taxes and workers compensation.
Health Insurance	\$ 72,233	Health insurance for 5 full time crew.
Employees Costs	\$ 1,300	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 97,300	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1,000 tons of salt, 1,500 yards sand. Signs. Uniforms.
Utilities	\$ 9,725	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 171,000	Vehicle and equipment parts and maintenance. (2) Wheelers; (2) International trucks; F250 and F350 trucks; loader; backhoe; chipper; grader; sweeper. Gas and diesel. Sidewalk repairs. Road maintenance. Patch, gravel and crack sealing.
Contractual Services	\$ 54,220	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.
<b>Total Public Works</b>	<b>\$ 714,521</b>	

ARTICLE 8- FIRE DEPARTMENT		
Salaries & Wages Full-Time and on-call firemen.	\$ 95,685	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 20,420	Payroll taxes and workers compensation.
Health Insurance	\$ 18,628	Health insurance for fire chief.
Employees Costs	\$ 5,100	Travel, training, dues & subscription. Hepatitis vaccines. Airpack physicals.
Supplies	\$ 7,325	Office and bathroom supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	\$ 9,595	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 29,600	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel. Repairs for Engine 91, 92 and 93.
Contractual Services	\$ 1,510	Software license. Computer Technical support. Fire extinguishers.
<b>Total Fire Department</b>	<b>\$ 187,863</b>	
ARTICLE 9 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 42,025	Full-time Librarian and two part time aids. Cleaning services.
Taxes, Workers Compensation	\$ 3,540	Payroll taxes and workers compensation.
Health Insurance	\$ 11,659	Health Insurance for full-time Librarian.
Employees Costs	\$ 145	Maine Library Association. Training and travel.
Supplies	\$ 13,550	Office and bathroom supplies. Books, programming and postage.
Utilities	\$ 6,210	Heat, water, electricity, telephone, fax.
Repair & Maintenance	\$ 2,500	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	\$ 570	Computer technician support. Copier Maintenance Agreement.
<b>Total Library</b>	<b>\$ 80,199</b>	
ARTICLE 10 - RECREATION		
Salaries & Wages Full & Part Time	\$ 77,064	Recreation Director. Summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 9,420	Payroll taxes and workers compensation.
Health Insurance	\$ 11,659	Health insurance for Recreation Director.
Employee Costs	\$ 300	Travel and training.
Programs	\$ 4,650	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party; 6-week summer recreation program.
Repair & Maintenance	\$ 2,400	For field maintenance.
<b>Total Recreation</b>	<b>\$ 105,493</b>	We are estimating to receive \$20,000 from registration fees for the 6-week all day summer program.

<b>ARTICLE 11 - Equipment Capital Reserve</b>		
Administration: Equipment upgrade for the TRIO municipal programs.	\$	4,200
Public Works: Zero turn mower; Shouldering machine; Furnace chimney.	\$	13,000
<b>Total Equipment Capital Reserve</b>	<b>\$</b>	<b>17,200</b>
<b>ARTICLE 12 - Fire Department Truck Fund Account</b>		
The current truck fund balance is \$153,951. Adding \$25,000 will increase the balance to \$178,951.	\$	25,000
<b>ARTICLE 13 - Vehicle Capital Reserve Account</b>		
Police cruiser, radio and vehicle equipment to replace 2011 F150 #758.	\$	36,000
<b>ARTICLE 14 - Road Capital Reserve Accounts</b>		
Porter Road Completion: (22' x 3,825 l.f.) Fine grade 9,400 s.y.; 1,070 tons 2" base pavement; 680 tons 1-1/4" surface pavement; 240 c.y. gravel shoulders.	\$	176,000
Lovewell Pond Road Phase I: Culvert replacements at 4 sites. 15" HDPE Culverts-locations; 24" HDPE Culvert (USACE Permit, Site 3); 48" HDPE Culvert (USACE Permit, Site 1); Box Culvert (USACE Permit, Site 2); Steel beam guardrail; Dry Well CB; trench pavement replacement (3-1/4"); Traffic Control.	\$	74,000
<b>Total Roads Capital Reserve Account</b>	<b>\$</b>	<b>250,000</b>
<b>ARTICLE 15 - Saco Valley Fire Department</b>		
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.	\$	27,400
<b>ARTICLE 16 - Fryeburg Rescue</b>		
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$	78,943
<b>ARTICLE 17 - Debt Service</b>		
Lease for Police Office space in Rescue Building.	\$1,250 per month.	\$ 15,000
General Road Bond	Final payment due November 2018.	\$ 342,415
2016 International Wheeler Cab/Chassis/Plow Equipment	Payment due November 2018. Final payment due November 2020.	\$ 35,117
2016 Caterpillar Loader, Model 430F2IT	Payment due November 3, 2018. Final payment due November 3, 2020.	\$ 24,086
<b>Total Debt Service</b>	<b>\$</b>	<b>416,618</b>

<b>ARTICLE 18 - Boards and Committees</b>		
<b>Selectmen</b> - 5 stipends \$2,500 each. Taxes, Workers Comp, training, manuals.	\$	14,536
<b>Planning Board</b> - Trainings and miscellaneous supplies	\$	1,000
<b>Appeals Board</b> - Trainings and miscellaneous supplies	\$	500
<b>Conservation Committee</b> - Projects for historic sites, picnic sites; signage for habitats; kiosks.	\$	500
<b>Economic Development</b> - Advertising and promotional resources to assist the committee in bringing new businesses to Fryeburg	\$	2,000
<b>Total</b>	<b>\$</b>	<b>18,536</b>
<b>ARTICLE 19 - Professional Services</b>		
<b>Legal services</b>	\$	20,000
<b>Auditor</b> - Annual Audit and consultations.	\$	12,500
<b>Town Maps</b> - Plotting, drafting, splitting and all changes for annual property maps.	\$	2,600
<b>Total</b>	<b>\$</b>	<b>35,100</b>
<b>ARTICLE 20 - General Assistance</b>		
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	\$	14,000
<b>ARTICLE 21 - Civil Services</b>		
Animal Control Officer	\$	6,500
Taxes and Workers Compensation	\$	759
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.	\$	33,960
Hydrants	\$	105,916
<b>Total</b>	<b>\$</b>	<b>153,885</b>
<b>ARTICLE 22 - Town Parks</b>		
Electricity for Bradley Park monument, outlets and gazebo.	\$	950
Portable toilets for Graustein Park, Weston's Beach, Canal Beach. Portable toilets put out year round at Jockey Cap. Town pays Memorial Day to Labor Day. Jockey Cap pays remainder of year. One extra for police during fair week.	\$	3,200
General Parks maintenance. Battleground, Peary, Boy Scout, Frye Place, Krasker Landing & Jockey Cap and Weston's Beach.	\$	2,000
Bradley Park maintenance.	\$	2,000
Landscaping Projects	\$	5,000
Graustein Park - Repair and maintenance as needed.	\$	1,000
Eastman Park maintenance.	\$	500
<b>Total</b>	<b>\$</b>	<b>14,650</b>

<b>ARTICLE 23 - Town Owned Buildings</b>		
Old Town Garage. Electricity.	\$	250
Old Historical Society Building: Water, maintenance, electric.	\$	680
<b>Total</b>	<b>\$</b>	<b>930</b>
<b>ARTICLE 24 - Airport</b>		
Eastern Slope Airport Authority. Funding to operate the Town owed airport.	\$	15,000
<b>Total</b>	<b>\$</b>	<b>15,000</b>
<b>ARTICLE 25. Town Insurances</b>		
Unemployment.	\$	10,000
Insurance: Property, Casualty, Bonding, Liability.	\$	70,000
Contingency Fund.	\$	20,000
Deferred Compensation Retirement.	\$	60,000
<b>Total</b>	<b>\$</b>	<b>160,000</b>
<b>ARTICLE 26 - Social Service Agencies</b>		
Appropriations for several Social Service Agencies to be approved by Selectmen	\$	10,000
Brownfield Food Pantry	\$	7,500
<b>Total Social Service Agencies</b>	<b>\$</b>	<b>17,500</b>
<b>ARTICLE 27 - Unclassified Service Organizations</b>		
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.	\$	1,083
Saco River Corridor Commission	\$	300
<b>Total</b>	<b>\$</b>	<b>10,232</b>
<b>ARTICLE 28 - Unclassified Events</b>		
Flags and grave markers for Veteran's graves	\$	850
Memorial Day Parade	\$	500
<b>Total</b>	<b>\$</b>	<b>1,350</b>
<b>ARTICLE 29 - Revisions to the Road Standards in the Land Use Ordinance. Copies of the draft revisions can be obtained at the town office.</b>		
<b>ARTICLE 30 - Enactment of the Driveway Entrance Ordinance to establish an application and review process. Copies of the proposed ordinance can be obtained at the town office.</b>		

**ARTICLE 31** - Christopher Street is a horseshoe road in the Burbanks Estates subdivision off Route 5. Approving this article will pass ownership from CDL, LLC to the Town of Fryeburg and it will be the Town's responsibility to maintain it. This road is built to the Town Road Standards.

**ARTICLE 32** - Approving this article makes recycling mandatory. When disposing of municipal solid waste (MSW), clear bags will be required. Sorting all trash will be required and can only be disposed of in designated areas.

**ARTICLE 33** - In order for the ESAA to qualify for a 40-year loan to build the hangar, USDA requires they have a 40 year lease on the land they want to build the hangar on. The ESAA currently has a 7 year lease for the property consisting of over 500 acres. They are asking for a 40 year lease only for the portion of land they plan to build the hangar.

**ARTICLE 34** - Approving this article will pass ownership from MSAD72 to the Town of Fryeburg for \$1.00. Approving this article will require approving Article 35 so basic expenses can be paid until the Town decides what to do with the property.

**ARTICLE 35** - Approving this article is needed to pay basic expenses for insurance, security, electricity and any other expenses, including \$1.00 to purchase the property in Article 34 until the Town decides what to do with it.

**ARTICLE 36** - Approving this article is required in the event the tax commitment is greater than the property tax levy limit. Voting on this article by secret ballot is required by State law.

**ARTICLE 37** - In accordance with the Fund Balance Policy, any fund balance in excess of 15% will be put in a Credit Reserve Account for unexpected occurrences. A majority vote of the Selectmen shall be needed to authorize expenditures up to a maximum of \$5,000 for each occurrence and an overall maximum of \$25,000 is allowed per fiscal year. A vote by the legislative body is needed to expend above the \$25,000.

**ARTICLE 38** - Approval of the article is required to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers Club. We received \$1,555.70 in 2017.

**ARTICLE 39** - We pay the Town of Conway \$5,000, from franchise fees received from Charter Communications, per year to provide us with broadcasting and viewing time on Channel 3.

**ARTICLE 40** - Approval of the article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.

**ARTICLE 41** - Establishes due dates to collect taxes twice a year. Collecting taxes in April and October allows 6 months between due dates. This provides a good balance in maintaining cash flow without the need to borrow. The 8% interest rate applies only to the 2019 taxes. This rate is set by the State Treasurer and the interest is collected as revenue and used to reduce the mill rate.

**ARTICLE 42** - If taxes are paid but later abated, the municipality must refund the abated taxes and pay 4% 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 43** - Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.



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

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

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

**ARTICLE 48** - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2018. Approval of this article will prevent having a special town meeting before June 30, 2018.

TOWN OF FRYEBURG  
SECRET BALLOT ELECTION  
AND  
TOWN MEETING WARRANT

Tuesday, June 12, 2018  
and  
Thursday, June 14, 2018

Secret Ballot Election June 12, 2018 from 8:00 a.m. to 8:00 p.m.  
American Legion, 47 Bradley Street

[illegible]

Town Meeting June 14, 2018  
6 p.m.  
Leura Hill Eastman Performing Arts Center  
18 Bradley Street

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the American Legion in said Town on Tuesday, the 12<sup>th</sup> day of June, A.D. 2018 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 and 3 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 14<sup>th</sup> day of June, 2018 at 6 p.m., then and there to act on **Article 4 through 48** 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 enact: Town Of Fryeburg Adult Use Marijuana Cultivation, Products Manufacturing, & Testing Ordinance and Town of Fryeburg, Land Use Ordinance Adult Use Marijuana related Additions/Revisions to Section 5- Uses, Section 17- Performance Standards Specific Activities and Land Uses, and Section 25- Definitions of the Land Use Ordinance.

YES ☐

NO ☐

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$476,633 for the Administration Account.

Selectmen recommend:	4-0	\$476,633
Budget Committee:	4-0	\$476,633
Last Year Appropriated:		\$461,571

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$614,777 for the Law Enforcement Account.

Selectmen recommend:	4-0	\$614,777
Budget Committee:	4-0	\$614,777
Last Year Appropriated:		\$557,922

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$428,332 for the Solid Waste Department Account.

Selectmen recommend:	4-0	\$428,332
Budget Committee:	4-0	\$428,332
Last Year Appropriated:		\$387,092

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$714,521 for the Public Works Department Account.

Selectmen recommend:	4-0	\$714,521
Budget Committee:	4-0	\$714,521
Last Year Appropriated:		\$646,234

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$187,863 for the Fryeburg Fire Department Account.

Selectmen recommend:	3-0-1	\$187,863
Budget Committee:	3-0-1	\$187,863
Last Year Appropriated:		\$178,262

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$80,199 for the Library Account.

Selectmen recommend:	4-0	\$80,199
Budget Committee:	4-0	\$80,199
Last Year Appropriated:		\$80,184

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$105,493 for the Recreation Department.

Selectmen recommend:	4-0	\$105,493
Budget Committee:	4-0	\$105,493
Last Year Appropriated:		\$ 81,022

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$17,200 for the Equipment Capital Reserve Account.

Administration Equipment		\$ 4,200
Public Works Equipment		\$ 13,000
Selectmen recommend:	4-0	\$17,200
Budget Committee:	4-0	\$17,200
Last Year Appropriated:		\$30,360

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Fire Department Truck Fund Account.

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

**Article 13.** To see if the Town will vote to raise and appropriate the sum of \$36,000 for Vehicle Capital Reserve Account.

Police Cruiser		\$36,000
Selectmen recommend:	4-0	\$36,000
Budget Committee:	4-0	\$36,000
Last Year Appropriated:		\$30,000

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$250,000 for the Roads Capital Reserve Account

Porter Road Reconstruction Phase 2		\$176,000
Lovewell Pond Road Phase 1		\$ 74,000
Selectmen recommend:	4-0	\$250,000
Budget Committee:	4-0	\$250,000
Last Year Appropriated:		\$219,785

**Article 15.** To see if the Town will vote to raise and appropriate the sum of \$27,400 for the Saco Valley Fire Department.

Selectmen recommend:	4-0	\$27,400
Budget Committee:	4-0	\$27,400
Last Year Appropriated:		\$23,600

**Article 16.** To see if the Town will vote to raise and appropriate the sum of \$78,943 for Fryeburg Rescue.

Selectmen recommend:	4-0	\$78,943
Budget Committee:	4-0	\$78,943
Last Year Appropriated:		\$78,998

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$416,618 for the Debt Service Account.

Selectmen recommend:	4-0	\$416,618
Budget Committee:	4-0	\$416,618
Last Year Appropriated:		\$442,483

**Article 18.** To see if the Town will vote to raise and appropriate the sum of \$18,536 for the Boards and Committees.

Selectmen		\$14,536
Planning Board		\$ 1,000
Economic Development		\$ 2,000
Board of Appeals		\$ 500
Conservation Committee		\$ 500
Selectmen recommend:	4-0	\$18,536
Budget Committee:	4-0	\$18,536
Last Year Appropriated:		\$17,751

**Article 19.** To see if the Town will vote to raise and appropriate the sum of \$35,100 for the Professional Services Account.

Legal Services		\$20,000
Auditing Services		\$12,500
Mapping Services		\$ 2,600
Selectmen recommend:	4-0	\$35,100
Budget Committee:	4-0	\$35,100
Last Year Appropriated:		\$30,100

**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:	4-0	\$14,000
Budget Committee:	4-0	\$14,000
Last Year Appropriated:		\$14,000

**Article 21.** To see if the Town will vote to raise and appropriate the sum of \$153,885 for the Civil Services Account.

Animal Control		\$ 8,409
Generator Maintenance		\$ 600
Tree Removal		\$ 5,000
Street and Traffic Lights		\$ 33,960
Hydrants		\$105,916
Selectmen recommend:	4-0	\$153,885
Budget Committee:	4-0	\$153,885
Last Year Appropriated:		\$151,751

**Article 22.** To see if the Town will vote to raise and appropriate the sum of \$14,650 for the maintenance and electricity of Town Parks.

Selectmen recommend:	4-0	\$14,650
Budget Committee:	4-0	\$14,650
Last Year Appropriated:		\$14,450

**Article 23.** To see if the Town will vote to raise and appropriate the sum of \$930 for the annual expenses for Town Buildings.

Old Town Garage		\$250
Old Historical Society Building		\$680
Selectmen recommend:	4-0	\$930
Budget Committee:	4-0	\$930
Last Year Appropriated:		\$300

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

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

**Article 25.** To see if the Town will vote to raise and appropriate the sum of \$160,000 for Unclassified Town Insurance Accounts.

Unemployment	\$10,000
Property, Casualty, Bonding, Liability	\$70,000
Contingency	\$20,000
Retirement	\$60,000

Selectmen recommend:	4-0	\$160,000
Budget Committee:	4-0	\$160,000
Last Year Appropriated:		\$133,000

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

**Article 27.** To see if the Town will vote to raise and appropriate the sum of \$10,232 for Unclassified Service Organizations.

Harvest Hill Animal Shelter	\$3,449
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,400
Southern Maine Planning/Development	\$1,083
Saco River Corridor Commission	\$ 300

Selectmen recommend:	4-0	\$10,232
Budget Committee:	4-0	\$10,232
Last Year Appropriated:		\$10,133

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

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

Selectmen recommend:	4-0	\$1,350
Budget Committee:	4-0	\$1,350
Last Year Appropriated:		\$1,350

**Article 29.** Shall the Town vote to enact revisions to Land Use Ordinance Section 23 Road Standards?

An attested copy of the full text of this ordinance section, 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 30.** Shall the Town vote to enact an ordinance titled Town Of Fryeburg Driveway Entrance Ordinance?

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

**Explanation:** This ordinance establishes an application and review process for new, relocated, or altered driveway entrances and for temporary driveway entrances onto Town roads. The purpose is to provide the Town an opportunity to review driveway entrances to make sure they are safe and that they will not negatively impact the town roads due to improper drainage and culvert installation. Permits for driveway entrances will be reviewed by the Road Commissioner.

**Article 31.** Shall the Town of Fryeburg accept the transfer of interest and ownership from CDL, LLC without claim for damages of Christopher Street located in the Town of Fryeburg, Maine off Route 5? The roadway and easements is entitled Burbank Estates Amended, dated February 2, 2006 and revised July 12, 2006 and recorded in the Registry of Deeds. The property is on Tax Map 9, Lots 45-1 through 45-19 and Map 14, Lot 38A.

**Article 32.** To see if the Town vote to begin Mandatory Recycling January 1, 2019 and authorize the Selectmen to make the necessary changes on such terms and conditions as they deem appropriate and in the best interest of the Town.

**Article 33.** To see if the Town will vote to authorize the Selectmen to enter into a forty (40) year lease with the Eastern Slope Airport Authority for a 13,450 square foot area northwest of the aircraft parking area as shown on the "Itinerant Hangar Lease Plan" dated April, 2018, for the purpose of constructing and operating an aircraft hangar for the storage and maintenance of aircraft, on such terms and conditions as the Selectmen deem appropriate and in the best interest of the Town.

**Explanation:** The purpose of this lease is to make it possible for the Eastern Slope Airport Authority to get grants and loans that will allow the design and construction of the 8,000 to 10,000 square foot hangar and a 3,450 square foot paved area to allow access from the hangar to the existing airfield pavement. The hangar and paved area are both within the 13,450 square foot lease area.

**Article 34.** To see if the Town will vote to authorize the Selectmen to purchase the C.A. Snow School property as identified on Town of Fryeburg Map 42, Lot 99, for the total sum of \$1.00, and to authorize the Selectmen to enter into all agreements as necessary on such terms and conditions as the Selectmen deem appropriate and in the best interest of the Town.



**Article 35.** To see if the Town will vote to raise and appropriate the sum of \$10,000 to pay expenses for heat, electricity, water, security and any other expense that the Selectmen deem appropriate and in the best interest of maintaining the C.A. Snow School property as identified on Town of Fryeburg Map 42, Lot 99.

Selectmen recommend:	4-0	\$10,000
Budget Committee:	4-0	\$10,000

**Article 36.** To see if the Town will vote to increase the property tax levy established for the Town of Fryeburg by Maine State Law LD1 in the event that the municipal budget approved under the preceding will result in a tax commitment that is greater than the property tax levy limit. By State Law, the vote on this article must be by written ballot.

**Article 37.** 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 38.** To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers Club for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Selectmen to enter into an agreement with the Club, under such terms and conditions as they deem advisable, for that purpose.

**Article 39.** To see if the Town will vote to appropriate \$5,000 from the cable franchise fee received from Charter Communications to The Town of Conway for the continued coverage of Fryeburg municipal meetings and other Fryeburg events; and to authorize the municipal officers to enter into an agreement with The Town of Conway, under such terms and conditions as the municipal officers deem advisable, for that purpose.

**Article 40.** To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes not yet committed, and pay no interest on those prepayments, pursuant to 36 M.R.S.A. §506.

**Article 41.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2018 and April 15, 2019 as the due dates. Interest will be charged on each of the unpaid balances at 8% annually after October 15, 2018 and April 15, 2019, respectively.

**Article 42.** 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 4%, pursuant to 36 M.R.S.A. § 506(A).

**Article 43.** To see if the Town will permit the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

**Article 44.** To see if the Town will vote to authorize the 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 45.** 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 46.** 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 47.** To see if the Town will vote to appropriate all undesignated revenues, to include, but not limited to: Excise Tax, Tree Growth Reimbursement, Veteran Exempt Reimbursement, Boat Excise Tax, Building Permit Fees, State Road Assistance, Town Agent Fees, Town Clerk Fees, Plumbing & Building Permit Fees, Revenue Sharing, and Miscellaneous Revenues to be used to reduce the property tax commitment.

**Article 48.** To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2018.

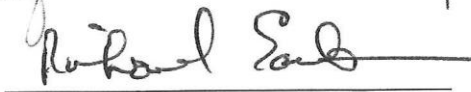
Dated this **3rd** day of **May, 2018** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS  
TOWN OF FRYEBURG**

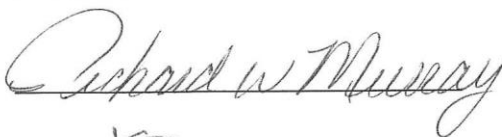
Janice Crawford, Chairman



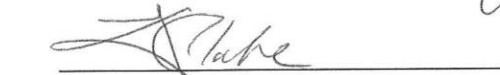
Richard Eastman



Richard Murray



Kimberly Clarke

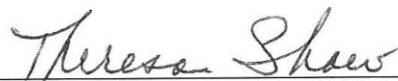


Thomas Klinepeter



A TRUE COPY:

ATTESTED BY:



DATE

5/3/2018

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, 2018 – Independence Day	September 3, 2018 – Labor Day
October 8, 2018 – Columbus Day	November 12, 2018 – Veteran’s Day
November 22 & 23, 2018 – Thanksgiving	December 25, 2018 – Christmas
January 1, 2019 – New Years Day	January 21, 2019 – Martin Luther King
February 18, 2019 – Presidents Day	May 27, 2019 – Memorial Day

### **Transfer Station Hours**

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

### **The Transfer Station will be closed for the following holidays:**

July 4, 2018 – Independence Day	September 3, 2018 – Labor Day
October 8, 2018 – Columbus Day	November 12, 2018 – Veteran’s Day
January 21, 2019 – Martin Luther King	February 18, 2019 – Presidents Day
April 21, 2019 – Easter	May 27, 2019 – 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](http://www.fryeburgmaine.org)  
Town Garage.....935-2772 / [publicworks@fryeburgmaine.org](mailto:publicworks@fryeburgmaine.org)  
Transfer Station.....935-2660 / [publicworks@fryeburgmaine.org](mailto:publicworks@fryeburgmaine.org)  
Recreation Dept.....935-3933 / [www.fryeburgrecreationdepartment.org](http://www.fryeburgrecreationdepartment.org)  
Police Dept.....935-3323 or 911 / [Chiefryepd@gmail.com](mailto:Chiefryepd@gmail.com)  
Fire Dept.....935-2615 or 911 / [fryefire@fryeburgmaine.org](mailto:fryefire@fryeburgmaine.org)  
Fryeburg Rescue.....935-3024 or 911 / [www.fryeburgrescue.com](http://www.fryeburgrescue.com)  
Fryeburg Library.....935-2731 / [library@fryeburgmaine.org](mailto:library@fryeburgmaine.org)  
Animal Control.....890-2211

### **Dates to Remember – 2018/ 2019**

June 12, 2018.....Local Elections  
June 14, 2018.....Town Meeting  
Sept. 30 – Oct 7, 2018.....Fryeburg Fair  
October 15, 2018.....1<sup>st</sup> Half of taxes due  
October 15, 2018.....Dog licenses can be renewed  
November 6, 2018.....Election Day  
December 31, 2018.....Dog licenses expire  
February 1, 2019.....Dog license late fee of \$25 charged  
April 1, 2019.....Homestead & Veterans Exemption Applications due  
April 15, 2019.....2<sup>nd</sup> 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**