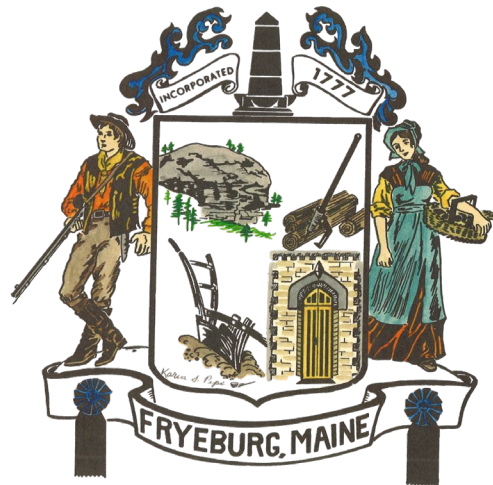


TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

Founded by General Joseph Frye



149th ANNUAL REPORT

For Fiscal Period

July 1, 2019 through June 30, 2020

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Dedication



George Weston:

Born, raised and settled on River Street, George is a true life resident of Fryeburg. He has proudly served the town in many ways, both directly through committees and governance but also through his farm and the town's other pillar institutions including the Fryeburg Fair and Fryeburg Academy.

George was a Fryeburg Selectman for 17 years over two terms. He served on the Budget Committee and Appeals Board and is still currently the Chairman of the Bradley Park Committee and Coordinator of the Memorial Day Parade.

Laurie Weston:

Laurie began her service to the town on the Fryeburg Woman's Club eventually becoming Treasurer. The Woman's Club oversaw the library before the town took it over. She served on the initial Comprehensive Plan Committee. Her true legacy was being elected to the MSAD #72 School Board for 39 consecutive years serving on most every committee and highlighted by years as the Chair of the Finance Committee. Laurie has served the community in many other ways including the USDA Farm Service Agency representing Oxford County. She was also a founding member of the Fryeburg Academy Boosters Club.

Together George and Laurie have raised their family in Fryeburg and worked tirelessly to maintain and build their business – Weston's Farm. They have always been avid supporters of education and school programs. Generations of school kids have come to their farm for class trips to learn about agriculture and maple sugaring. They are dedicated supporters of the district's Nordic ski programs highlighted by the use of their property for trails. They support other forms of winter recreation through land access for snowmobiling, snowshoeing and walking.

TOWN EMPLOYEES

Administration	
Town Manager/Road Commissioner/ Assessors' Agent	Katie Haley
Town Clerk	Theresa Shaw
Bookkeeper/ Tax Collector/Treasurer	Ruth Antonucci
Assistant Bookkeeper/Local Health Officer	Andrea Tripp
Deputy Clerk/Registrar of Voters/GA Administrator	Kelly Woitko
CEO/Local Plumbing Inspector/Assessors' Agent/Safety Director	Christopher Walton
Animal Control Officer	Cynthia Eaton
Tree Warden	Richard Andrews II

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

Police Department	
Police Chief	Aaron Mick
Police Lieutenant	Michael McAllister
Police Sergeant	Heidi Johnston
Patrol Officer	Henry Small
Patrol Officer	Matt Dahms
Reserve Officer	Krista Lee
Reserve Officer	Joseph Bubar
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Harry Sims
Reserve Officer	Timothy Libby
Reserve Officer	William Watson
Reserve Officer	Spencer Teixeira
Reserve Officer:	Brandon Kelly
Fair Traffic	Dale Rose
Fair Traffic	Scott Taylor

Public Works	
Public Works Director	Lester France
Road Laborer/Equipment Operator	Mitchell Sparks
Road Laborer/Equipment Operator	Jason Cummings
Road Laborer/Equipment Operator	Matt Jensen
Road Laborer/Equipment Operator	Alton Chaves
Transfer Station Attendant	Donald Meeken
Transfer Station Attendant	Kevin Brown
Seasonal Equipment Operator	Stephen Burke

Library	
Library Director	Jennifer Spofford
Library Aide	Donna Merritt-Jackson
Library Aide	Jennifer Layne-Eastman

Recreation	
Recreation Director	Rick Buzzell

2021 MUNICIPAL OFFICERS

Elected Officials

Select Board

Thomas Klinepeter
Kimberly Clarke
Richard Murray
Thomas Kingsbury
Jim Dutton

3 Year Term

2022
2023
2023
2021
2022

School Board

Marie Struven
Kim DeVries
Allison Leach
Mary DiNucci
Linda Card
Zac Mercauto-Alt

3 Year Term

2023
2023
2021
2021
2022
2021

Appointed Officials

Town Manager, Road Commissioner,**Assessors' Agent**

Katie Haley

Bookkeeper, Treasurer, Tax Collector

Ruth Antonucci

Town Clerk

Theresa Shaw

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

Kelly Woitko

Chief of Police

Aaron Mick

Police Lieutenant

Michael McAllister

Police Sergeant

Heidi Johnston

Police Officers

Henry Small
Matthew Dahms

Fire Chief

Andrew Dufresne

Reserve Police Officers

Dale Stout
Joshua Gryzb
Timothy Libby
Joseph Bubar
William Watson
Harry Sims
Spencer Teixeira
Brandon Kelly

Deputy Fire Chief

Chet Charette
George Walker

Fire Warden

Andrew Dufresne
George Walker - Deputy
Eric Meltzer - Deputy
David Richardson - Deputy

Tree Warden

Richard Andrews II

Animal Control Officer

Cynthia Eaton

Assistant Bookkeeper, Local Health Officer

Andrea Tripp

Code Enforcement Officer/Local Plumbing

Inspector/Assessors Agent

Christopher Walton

Planning Board

Edward Price - 2023

Patrick Emery - 2023

Edythe Kizaki - 2023

Tom Rebmann - 2022

Charles Buterbaugh - 2022

Bradley Park Committee

Stephanie Hastings

Richard Andrews II

Ralph Smith

Cathy Trumbull

Brenda Thibodeau

Kristen McDermott

David Smith

Barbara Lawrence

Jonathan Spak

Conservation Committee

Abigail King

Allison Leach

Nels Liljedhal

Sherri Billings

Steve Caffrey

Donna Girard

Gena Spencer

Bicycles, Walkways & Trails Committee

David Kinsman

Holly Foster

Ingrid Kellas

JD Lichtman

Mason Irish

Meredith Mcclurg

Ray Ryan

Therese Mergen

Victor Kellas

Board of Appeals

Christopher DeVries - 2023

Kristine Gould - 2021

Toby Veno - 2022

Cemetery Committee

Richard Andrews II

Barbara Lawrence

Saco River Corridor Comm.

Elbridge Russell

Nora Schwarz

Budget Committee

Patrick Emery

James Tyrrell

Edward Price

Michiaye Harper

Eastern Slope Airport Auth.

Gene Bergoffen

Don Thibodeau

Elbridge Russell

Eric Meltzer

Parks, Open Space & Beautification

Charlie Butterbough

Jennifer Layne-Eastman

Laura Deschambeault

Nora Schwarz

Tess Dana

Economic & Community Development

Erin Mayo

Kelisha Ryan

Laura Deschambeault

Tom Rebmann

Scot Montgomery

Michiaye Harper

Broadband Committee

Jennifer Spofford

Kimberley Smith



Janet T. Mills
GOVERNOR

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

Dear Friends:

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

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

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

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

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

Thank you,

Janet T. Mills
Governor



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United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine's annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine's roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation's seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer's disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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(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 1, 2021

Dear Friends,

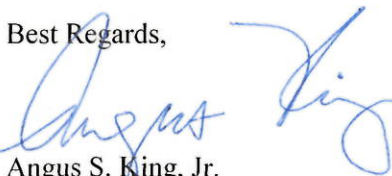
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start of our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator

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Presque Isle, ME 04769
(207) 764-5124



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

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden
Member of Congress



Senator Richard A. Bennett

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Augusta, ME 04333-0003

Office (207) 287-1505

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Richard.Bennett@legislature.maine.gov

Environment and Natural Resources Committee

Government Oversight Committee

Dear Friends and Neighbors,

I am so grateful for the high honor of serving you in the Maine Senate. This Legislative session I have introduced a number of bills that I believe are important to the people in Senate District 19. I thought I'd tell you of three of them here.

First, as Co-chairman of the Legislature's Broadband Caucus, I have proposed two major pieces of legislation in an effort to expand the availability of reliable internet in rural Maine. LD 1235 calls for a \$100 million bond that would leverage federal funding and private sector contributions to help build the infrastructure that would expand broadband internet to 98% of households in Maine. LD 1484 considerably revamps the current ConnectMaine Authority to ensure every dollar is responsibly spent.

Highly reliable, consistent high-speed internet is sadly only a dream to many rural Mainers. These Mainers includes small businesspeople trying to reach customers, students struggling to learn remotely, patients pursuing the best health care options, and older people trying to keep in touch with family during the pandemic. Widespread high-speed internet will also help stanch the brain drain of young professionals leaving the state for jobs and help people in Maine build futures here.

Second, I have sponsored LD 672 to direct state agencies to conduct a feasibility study of the costs and benefits of completing a paved multi-use trail on the Mountain Division Line connecting the Town of Standish and the Town of Fryeburg. The new section would connect two sections of trail that have already been constructed: the 4-mile paved rail trail in Fryeburg and the 5-mile paved rail trail in Gorham and Windham. The completion of this trail will have tremendous benefits for the communities it runs through and, with the support of local residents, I am hopeful it can be accomplished.

Thank you for the privilege of serving you in the State Senate. The 130th Legislature certainly has a great deal of work to do. But I believe that if we work together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or (Richard.Bennett@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely yours,

A handwritten signature in black ink that reads "Richard A. Bennett".

Richard A. Bennett
Senator

MAINE STATE LEGISLATURE



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

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

State Senator: Richard Bennett

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



HOUSE OF REPRESENTATIVES

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Nathan J. Wadsworth

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Residence: (207) 838-7451
Nathan.Wadsworth@legislature.maine.gov

February 2021

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

Dear Friends and Neighbors,

It has been a pleasure to serve the residents of House District 70 in the Maine Legislature. I am honored that you have entrusted me again with this responsibility.

Due to the COVID-19 pandemic, the second session of the 129th Legislature adjourned *Sine Die* on March 17, 2020. We opened the 130th Legislature on December 2nd and in an effort to ensure compliance with Governor Mills executive orders, the *Swearing In* was held at the Augusta Civic Center instead of the chambers in the State House.

This session our biggest priority is the biennial budget with which we're facing an impending budget shortfall of nearly \$1.4 billion over the next three years. Difficult decisions have to be made for prioritizing resources to make ends meet, while not placing the burden of the Governor's decisions on our towns.

I encourage you to actively participate in your state government. Phone calls and letters are always a welcome avenue for providing feedback. This session, with the increased utilization in remote meetings and hearings, happenings in Augusta are now even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at Nathan.Wadsworth@legislature.maine.gov and I will happily add you to my distribution.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2021.

Sincerely,

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

Nathan J. Wadsworth
State Representative

TOWN MANAGER'S REPORT FOR 2020

Dear Fryeburg Citizens,

This is my second Town Manager's Report and I again feel honored to be in the position of serving this wonderful town. It has definitely been a trying year as the pandemic raged on; it has been good to slowly see things improve although it remains to be seen if things will ever return to "normal".

One thing that will return to normal is the annual Town Meeting taking place in person. Town Meeting will be at a new location, the Expo Center at the Fryeburg Fairgrounds. This location was chosen based on its size, ability to social distance and the available infrastructure (sound system, restrooms, etc.).

The Annual Town Meeting Warrant is made up of 57 articles for voter consideration. With your approval this year, the Town can continue with the 5-year road plan by doing Phase I of Stanley Hill Road reconstruction which will consist of reclaim and fine grading, adding gravel base, with 2" of base pavement and gravel shoulders. This project will cost \$327,263. We are recommending approval of \$100,000 for the Capital Roads Budget. For the remaining \$227,263 needed we recommend approval to expend that from the \$1.6 million Credit Reserve Account. We are also recommending approval to spend \$200,000 Credit Reserve Account to help offset taxes and \$100,000 to complete some much-needed sidewalk improvements.

In an effort to keep our debt service (i.e. loans) down, we are beginning to budget and save for large purchases through capital reserve funds; such purchases may include vehicles or equipment or may have to do with the maintenance of town properties. For example, our Public Works Department has an aging fleet of equipment and plow trucks need to be replaced in the coming years; they have done great working with the current equipment to get their tasks completed, however there are limitations on what they can repair while still working safely. If we set money aside each year and save, then it is less likely that we will need to obtain a loan or bond and will therefore keep our debt down.

Over the course of the year, the Town has secured numerous grants and donations that play a part in bettering our Town. Notable grants include but are not limited to the following: a grant to complete the Recreation Economy for Rural Communities planning process that culminated in the creation of a Community Action Plan, a Keep ME Healthy grant that helped offset costs for summer programs and Covid-19 awareness materials, a FEMA Firefighters training grant, and numerous Mulford Fund grants to complete various town improvement projects. Notable donations include donations to the Teen Center, Fryeburg Public Library and the Fuel Pantry. In the coming year we will be continuing to seek grants and donations to renovate the former Registry of Deeds building on Main St., to complete various infrastructure improvements to Town Parks and the recreation fields, and to be able to continue the Teen Center program. I am thankful to all who have donated.

In closing, I want to thank each Town Department, Board, and Committee for their dedication and hard work over the past year; so much adaptation was required and everyone really stepped up, worked together and continued to get the job done. Please feel free to contact me at any point if you have questions or concerns. Stay safe and healthy!

Respectfully Submitted, Katie Haley

SELECT BOARD REPORT FOR 2020

Last year at the beginning of the pandemic I compared it to a Stephen King horror story; sadly, I was close to being correct. This year we can now all understand how Bill Murray felt in the movie Groundhog Day. Hopefully we will all be able to return to the new normal later this year, there is now hope.

This year was the most difficult and challenging year that we all have had in recent memory. Some decisions were made this year that were difficult, like canceling the 4th of July celebrations but needed to be done for the well-being of all. Under guidance from the CDC, Maine CDC, EMA Director Andy Dufresne and Town Manager Katie Haley put together a plan to run the town. Of course, planning for this past year entailed changing course almost weekly. Under Katie's guidance the town made it through the year without major problems. There were bumps in the road but that happens every year. I am proud of all the town department managers and staff for how well they performed under difficult conditions. A lot of towns needed to lay off staff and make major cuts to budgets. Due to the strong financial condition of the Town we did not need to make those drastic cuts.

Not all this past year was doom and gloom but some very positive things occurred. By the time you read this the sale of the Snow school to Avesta should be finalized and the much needed senior housing project will move forward.

The town has paid off all its outstanding debt. The only capital money owed is for the yearly lease of the Police Department office. However, we know the town will need to spend money on capital projects so we will again have debt. With this in mind the board will be completing a capital improvement plan this year so we can plan purchases in a more orderly fashion.

The Town is starting to go green. This year we have joined a group of towns to negotiate a favorable rate to buy electricity from solar power. We also will be installing heat pumps at the Town Office and American Legion building. We have also completed changing of all lighting to LED as with most street lights.

A committee was formed to explore how to expand broadband internet in Fryeburg. It is hard to believe in 2021 there are still areas that do not have internet access. The town received a federal grant for planning sessions for Rural Recreational planning for economic growth. These planning sessions were held via Zoom over the course of a week. Out of those sessions we have created several new committees: Bicycles, Walkways and Trails Committee, and Parks, Open Spaces and Beautification Committee. We also restored the Economic Development Committee. What I find exciting about these is that most of the members are new to volunteering for the town; new ideas, new energy. I look forward to seeing the good work they will do.

I would like to thank the other members of the board and the town staff for all their hardwork and dedication this year.

See you at the fair,
Tom Klinepeter
Chair Fryeburg Select board

LIBRARY REPORT FOR 2020

Dear Fryeburg Community,

Our mission as the Town's public library is to meet community needs and empower the community through educational, informational, and cultural resources, as well as to provide universal access to knowledge and learning through print, electronic resources, cultural activities, programs, and services.

In January, our library began preparations to host the AARP tax volunteers. Each year this service has helped seniors from Fryeburg file taxes free of charge. We continued our weekly and monthly programs, which included book discussions, story times and crafting, author talks, technology help, knitting group, Friends of the Library programs, and bi-monthly card games. Since our closure in late March 2020 due to Covid-19, we began to explore creative ways to help our community. During such unprecedented times, we continued to grow and strengthen our partnerships with other organizations and Town Departments. Fryeburg Public Library worked with Fryeburg Community Aide to provide book and grocery delivery during our building closure to the public. We hosted several virtual programs, offered curbside pickup, take-and-make kits, phone reference services, and updated our library system for mobile access to view and place holds on our library material from any internet-connected device. Our staff worked on cleaning the library, processing returned library materials, and preparing for our reopening.

June 1st marked our reopening to the public with safety precautions in place. Since our face to face programs were postponed, we continued to offer creative virtual programs via Zoom and assisted our community in finding reliable Covid information.

Looking ahead, our partnership with Lake Region and Fryeburg Area Adult Education continues as we prepare for the next phase of reopening fully to the public. We hope to continue our technology assistance programs, social enrichment, and educational face-to-face programs, as soon as deemed safe. We will continue to be proactive in finding ways to better serve the community.

Notable Programs

And Events:

- Children's Summer Reading Program (A Universe of Stories, Included monthly games, stories, and crafts)
- Annual Summer Book Sale
- One Book, One Valley- Becoming Nicole, (book discussion and event in October)
- Won second place for Library display at the Fair
- AARP Free Tax Prep
- Seniors Plus, free Medicare advisement.
- Monthly Technology assistance
- Google Sheets program
- Author Robert Spence book discussion
- Author Mj Pettengill book discussion
- Sub Teacher program
- Social Media program
- Author Darin Brown book discussion
- Cemetery Tour with the Fryeburg Historical Society
- Genealogist program
- Author June O'Donal book signing
- Digital Literacy program

Grants Awarded:

- Life-Long Community grant- Outdoor motion lighting
- Maine Bicentennial grant- to create a community yearbook
- Maine Humanities CARES grant- PPE equipment and lost revenue
- STK Foundation grant- new nonfiction and media bookcases

Library Stats:	#	Circulation Frequency Stats:	%	Patron Group Stats:	%
FPL Card Holders	1161	Books	55%	Residents	67%
New card holders	140	Young Adult Books	1.5%	Homebound Residents	5%
Items borrowed	4080	Children's and Junior Books	19%	Non-Residents	2%
Cataloged items	9862	Audiobooks	5.5%	Non-Resident Seniors	7%
Total library visits-	5166	DVDs	18%	Educator/Employee	5%
Fulfilled inter library loans-	187	Electronics	1%	Students/Juniors	23%
Library program attendance-	581				
Virtual views-	1736				
Portland Public Library cards issued	5				
Wireless internet usage-	791				

FPL Continued**Programs:**

Bi-weekly story times and crafting, virtual programs, virtual monthly book discussions, Summer Reading programs, one-on-one technology help, and take-and-make kits.

Friends of FPL**Programs:**

Watermelon Saturday,
Doll Extravaganza, Recipe Roundup, Friends Annual Meeting, Saturday program, Celtic Knot
Crocheting.

Respectfully submitted,
Jennifer Spofford
Library Director

RECREATION DEPARTMENT REPORT FOR 2020

To the Town of Fryeburg Residents,

2020-21 has obviously been a difficult year to manage with all that has gone on with the pandemic. We have worked very hard to find ways to still operate and offer programs while doing so safely and following state guidelines. While things have had to be cut back and modified greatly we feel very good with what we have been able to accomplish.

Some new things this year was the addition of our teen center program. The kids ages 13-17 have been able to have a place to go Monday, Tuesday, Thursday and Friday 2:30-5:30 and Wednesday's 12:30-5:30. Our teen center room is full of table games, TV's, furniture etc. for the kids to hang and congregate with their friends. They are able to take advantage of our fields and courts also. I'm very happy that we have been able to offer kids a positive place to go and fill those after school hours. It's often that when presented with too much free time and no place to go, it can lead to poor choices; we hope to help prevent this. A big thanks needs to go out to two organizations. Pequawket Valley Health Initiatives and the Pythagorean Lodge #11 of Fryeburg for their generous donations that has allowed us to operate this new program. We will continue to work hard to enhance and grow our teen program and make good use of those donations.

Also we had a Christmas decorating contest for both residential and business; we had over 45 entries in our first year and hope to get bigger and better each and every year. A thanks needs to go out to Michael Alimi and the Fryeburg Business Association for sponsoring the prizes for the winners.

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

As always a big thanks to William Jordan and Jimmy Oliver for the hard work they put in making our location the best in the State. I look forward to serving the Town of Fryeburg in the future and hope to continue the good work of so many that has come before me.

Fryeburg Recreation Director
Rick Buzzell

REGISTRAR OF VOTERS REPORT FOR 2020

The Registrar of Voters participates in the following from July 1, 2019, through June 30, 2020:

11/5/2019- State-Wide Referendum and Municipal Election

03/03/2020- Presidential Primary

The current registered voters as of June 30, 2020, are broken down as follows:

Democrats- 954

Republicans- 813

Green- 146

Unenrolled- 1042

Total Registered Voters: 2955

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

Respectfully Submitted,

Kelly Woitko

Registrar of Voters



Elections June 8, 2021

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



Town Meeting June 10, 2021

Fryeburg Fairgrounds



CLERKS REPORT FISCAL YEAR: JULY 1, 2019 – JUNE 30, 2020

VITAL STATISTICS

Marriages: 42
Births: 12
Deaths: 32

ANIMAL WELFARE

Males/female: 54
Female spayed/male neutered: 326
Total: 382
Kennels: 50

MOTOR VEHICLE TRANSACTIONS

	2020	2019
Passenger:	2274	2606
Motor home	11	13
Commercial	107	130
Trailers:	371	403
Farm	66	66
Motorcycles:	65	134
Coach/emergency	3	3
Tractor/spec mobile equip	2	1
Spec equip	5	0
Buses	2	15
Title applications	428	424
Duplicate registrations	24	40
Lost plates	15	25
Transfers	181	195
Sales tax forms	676	601
Transit plates	31	32
Excise only	36	25
Duplicate stickers	75	82

FISHERIES & WILDLIFE

REGISTRATIONS

Boats	201
Milfoil	62
Atv:	79
Non res atv:	51
Snowmobiles	160
Non res snowmobiles	182

LICENCES

Fishing:	74	Pheasant	3
Salt water	1	Spring turkey	5
Non res fishing	26	Bear permits	4
Hunting/fishing comb	42	Non res bear permits	2
Non res hunt/fish comb	7	Coyote night hunt:	2
Hunting	40	1 day fishing	5
Non res hunting	9	3 day fishing	11
Archery/fish combo	0	7 day fishing	3
Archery	5	15 day fishing	1
Non res archery	2	Military hunt/fish	1
Crossbow	1	Archery antlered	0
Non res crossbow	0	Exp archery antlerless	0
Jr hunt	6	Apprentice hunt	0
Non res Jr hunt:	2	3 day Atlantic salmon:	0
Res small game:	0	Over 70	9
Non res 3 day small game:	2	Superpack:	4
Muzzleloader:	6	Outdoor partners:	0
Non res muzzleloader:	2	Apprentice archery:	0
Migratory waterfowl:	11		

Submitted by; Theresa Shaw

FRYEBURG RESCUE TOWN REPORT 2020
TO THE CITIZENS OF FRYEBURG, BROWNFIELD, LOVELL, STOWE AND CHATHAM

First off it's my continued wish that you and your families are safe and healthy and

I want to thank all of you for your continued support of Fryeburg Rescue. We could not do our job as well as we do without it. We appreciate your feedback and are constantly evaluating and refining our service to suit the changing needs of the communities we serve.

As you know we are in the midst of one of the greatest public health crises this world has seen in over a century but the providers and staff of Fryeburg Rescue have met our commitment with dedication and vigilance. We have responded to all of our calls for service this past year even as we adjusted our protocols to provide the highest level of safety during this pandemic.

Our run volume is down about 16% but we have been able to maintain our present staffing levels

The impact of this crisis on everyone has been huge and the rising cost of healthcare and medical supplies hasn't helped. Insurance companies cover less of the incurred costs leaving the balance to the patient, most who are already stretched thin financially, and often forcing us to absorb the loss. Over the past year we have taken receipt of our newest ambulance, unit 503, and we are very thankful for all the support we received from our fundraising campaign. We chose to refurbish, upgrade, and remount the serviceable back portion or "ambulance box" from our older unit 503 on a new cab and chassis to reduce cost and waste.

We were also fortunate to be able purchase a Lucas Device, which is a mechanical CPR device recently approved for use by Maine EMS thanks to a grant that we had written and we are on our way towards obtaining a second device,

This past year we responded to 802 calls for our service. The breakdown was as follows: 517 calls in Fryeburg, 139 in Brownfield, 88 in Lovell, 23 in Chatham, 23 in Stow and 23 mutual aid calls to other Towns and agencies.

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

The total cost to operate Fryeburg Rescue is over \$425,000.00

The Fryeburg Rescue EMS officers for the 2020 calendar year were the following:

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

The Board of Directors for the 2020 Calendar Year were:

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

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

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

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

POLICE DEPARTMENT REPORT FOR 2020

To the Citizens of Fryeburg:

I want to take this opportunity to thank the citizens of Fryeburg for your support over the past year. This has been a year like no other that I have witnessed. We started the year like any other, anticipating the great things that 2020 might bring, only to be halted in March by the COVID-19 virus. The world came to a halt – people stayed at home, businesses closed. We at the Fryeburg Police Department faced new challenges as we limited person to person contact, closed our lobbies to the public, and continued doing our duty like it was business as usual. Throughout this pandemic, our goal has been to provide an uninterrupted service to the public.

As I have stated, this was a year like no other. In addition to the pandemic, this year was made more difficult due to a Department personnel issue that caused significant change and turmoil. I want to acknowledge and thank the officers of the Fryeburg Police Department who have been committed to serve and protect our community through all of these changes and challenges.

With a staff of six full time officers and ten reserve officers, the Fryeburg Police Department continued to provide services to the town with little or no disruption. The summer saw an increase in vacationers to the region with many of our recreational areas full on the weekends. Even with this influx, we had little problem except for traffic issues. Overall, the Police Department handled 7406 calls for service in 2020, and assisted other agencies on calls, including the Oxford County Sheriff's Office for 40 calls and Fryeburg Rescue for 83 calls.

In 2020 the Fryeburg Police Department continued to provide the citizens with community programs, including the Annual Drug Take Back, while ensuring compliance with CDC guidelines. The Wandering People Program, for the safety of people who tend to wander, including those with autism, Alzheimer's, dementia, and young children, continues in Oxford County. I encourage anyone who has a loved one in need to contact the Police Department to make an appointment to register for the program.

In closing, I want to again thank the citizens of Fryeburg for their support and the officers of the Fryeburg Police Department for their commitment and dedication to the community. It has been a trying year for us all. I am hopeful for the future that we can all come together to work on solving some of the many issues in our community and our state. As we have seen in 2020, from a pandemic to social justice movements, we have much to do. We at the Fryeburg Police Department are committed to working on change that will better our community.

Lieutenant Michael McAllister
Fryeburg Police Department

Crimes Reported in 2020

Aggravated Assault 2
Simple Assault 13
Intimidation 17
Burglary/Breaking and Entering 5
Theft from a Motor Vehicle 2
All other Larceny/Theft 39
Motor Vehicle Theft 5
False Pretenses/ Swindle 9
Credit card/ATM 2

Vandalism 21
Drug/Narcotic Violation 7
Drug Equipment 3
Weapon Law Violation 2
Disorderly Conduct 4
Operating under the influence 5
Liquor Law Violations 1
Trespass on Real Property 6
All other offenses 27

CODE ENFORCEMENT OFFICER REPORT FOR 2020

To the citizens of the Town of Fryeburg:

My name is Christopher Walton and I started as the Code Enforcement Officer on December 1, 2020, filling the vacancy left by John Weismann. I am a registered professional engineer in several New England states and my previous experience includes consulting and engineering design in the environmental and civil engineering disciplines. I am pleased to now be serving the citizens of Fryeburg.

As many of you have noticed, 2020 was a busy year in the construction industry. The Town of Fryeburg Code Office issued more building and plumbing permits in 2020 than in any year since 2006. One-hundred and five (105) building permits were issued; twenty-three (23) were for new home construction. Eighty-two (82) plumbing permits were issued; thirty-eight (38) for internal work and forty-four (44) for septic system projects.

The Code Officer has also been working with the Planning Board throughout 2020 to consider possible changes to the Official Zoning Map and Land Use Ordinances, which were last revised in 2019. There was a public hearing to discuss proposed changes on February 16, 2021. The Board will continue to work on this important project throughout 2021.

Respectfully submitted,
Christopher Walton, Code Enforcement Officer/Local Plumbing Inspector

2020 Annual Report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden

I am pleased to submit the annual report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden for calendar year 2020.

The Department

The Fryeburg Fire Department consists of two stations with Fire Headquarters being located at 520 Main Street. This station is where the Fire Chief has his office and houses 2 engines, 1 tanker, 1 mini pumper, and a squad truck. Fire Headquarters is also where our Emergency Operations Center and training classroom is located. The East Fryeburg Station is at 16 Denmark Road in East Fryeburg and houses 1 engine and a 1 forestry truck. There are currently 27 members, and a Ladies Auxiliary with 6 members. We work seamlessly beside our mutual partners throughout Oxford County, Cumberland County, and Carroll County, New Hampshire through written mutual aid agreements.

Our Mission

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

Calls for Service

The Fire Department responded to a total of 204 incidents (calls for service) in calendar year 2020, a decrease of 14 incidents from 2019 (↓9.3% from 2019). The members also attend regular training and meetings as part of ongoing professional development to meet professional qualification standards per NFPA 1001 and Maine Bureau of Labor Standards. Firefighters regularly maintain equipment and conduct performance checks to ensure a constant state of readiness for all apparatus and equipment. The Chief has many day-to-day responsibilities including ensuring the department is staffed with adequately trained personnel and properly maintained equipment to perform any emergency response function to protect the community.

2020 Calls for Service by incident type

Structure Fires	4	Vehicle Fires	1
Chimney Fire- Other fires	2	Woods- Brush- Grass Fires	1
Potential Fires - Smoke Smell	10	Investigations- Enforcement	6
Carbon Monoxide Incidents	10	Hazardous Conditions	1
Propane Leaks- LPG Smell	7	Motor Vehicle Crashes	38
Assist EMS- Rescues	34	Assist Law Enforcement	6
Good Intent	10	Traffic Control- Downed Lines	34
Smoke & Fire Alarms	40	Total	204

Burn Permits and Inspections

A total of 333 Burn Permits for open air burning of brush and agricultural vegetation control were issued in 2020. Permits can be obtained online at <https://www13.informe.org/burnpermit/public/index.html> or in person from the Fire Chief during normal business hours at Fire Headquarters. Deputy Fire Wardens who can issue permits are Eric Meltzer, George Walker, David Richardson, and Gay Kiesman. You can go to the Maine Forestry Service website for a complete list of regulations and information regarding open air burning. There are inspections conducted by the Fire Chief to ensure the safety of the public at buildings, schools, and large venues. The Fire Chief works side-by-side with the Fryeburg Code Enforcement Officer and Health Officer on any fire or life safety issues.

Fire Prevention & Public Safety Education

With the pandemic during 2020, the members of the Fryeburg Fire Department were forced to suspend the public education programs with both adults and children. We have made presentations to groups on topics such as fire safety, fire extinguishers, smoke detectors, carbon monoxide detectors and home safety in the past. Although cancelled due to the pandemic for 2020, we hope that 2021 will present us with opportunities to return to interacting with the public and re-engaging our programs.

Notifications and Preparedness

The Fryeburg Fire Department works closely with our public safety partners here in Fryeburg. Stay informed of emergency information by tuning to a local radio station, check our website at www.fryeburgmaine.org/firedepartment for alerts, or our Facebook Page. For more information about personal and family preparedness please visit www.ready.gov.

Grants

The Fryeburg Fire Department strives to find creative funding solutions for projects and capital expenditures through grant opportunities, both public and private. During 2020 the Fryeburg Fire Department was able to secure \$16,450.00 in State and Federal Funding for equipment and Training. In addition, we were able to secure \$8,271.00 in private sector funding for communications system upgrades. These grant programs allow the Fryeburg Fire Department to decrease the impact our citizen's tax rate, while completing essential fire protection projects. The Fryeburg Fire Department appreciates the grant opportunities available and will continue to participate in these competitive processes.

Emergency Management

The Fire Chief is also the designated Emergency Management Director and the Deputy Fire Chief (Chet Charette) is the designated Assistant Emergency Management Director. We both work closely with Oxford County Emergency Management Agency to plan for natural disasters and extraordinary events where the citizens of Fryeburg might need assistance. We continue to update our Emergency Preparedness Plan and strive to have the contingencies in place to be prepared for the unexpected, whether it be a winter storm or any other disaster.

The COVID-19 pandemic of 2020 created significant challenges for us all. Fryeburg Emergency Management worked along side Oxford County Emergency Management to share information from

Maine CDC. It was our mission to share information by local media and social media platforms to assure the most up to date CDC information was available.

We spend time each year training and planning with Oxford County Emergency Management Agency and the American Red Cross to help provide a seamless interaction between Fryeburg and County resources. If you are displaced from your home due to an emergency condition or natural disaster and need emergency housing please contact the Fire Chief or Deputy Fire Chief. We can help you with many services through the American Red Cross. The Fire Chief and Deputy Fire Chief also manage our local emergency shelter in Fryeburg if needed. If you require assistance please call the Fryeburg Fire Department business number at (207)935-2615 or the Oxford County Regional Communications Center at (800)733-1421. For any emergency please call 9-1-1.

In Closing

We thank the citizens for Fryeburg for your continued support. We are fortunate to have such dedicated members who respond in all extremes of weather and times of day. I am lucky to have the opportunity to serve with such a dedicated and hard-working group of public safety professionals. As we work through the next year, we continue to strive to lower the towns Insurance Service Office Rating (ISO), reduce response time, improve the departments capabilities with aggressive training programs. We seek to increase fire safety in our community through fire prevention outreach programs and education. We are always searching for new members, whether you have experience or not. We will provide firefighter basic training for new members. If you would like more information about joining the Fryeburg Fire Department stop in and speak to the Fire Chief or email to fryefire@fryeburgmaine.org. Stay safe in 2021.

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

ASSESSORS' REPORT FOR 2020

To the Citizens of the Town of Fryeburg:

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

2021 Property Tax Rate: \$16.20 Interest Rate: 8% Certified Ratio: 100%

Total taxable valuation of real estate: \$393,799,000

Total taxable valuation of personal property: \$10,793,293

Total value of exempt property: \$75,853,300

Homestead exemptions granted: 732

Veteran's exemptions granted: 72

Parcels classified as Tree Growth: 169

Parcels classified as Farmland & Open Space: 91

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

Respectfully submitted,

Christopher Walton
Assessors' Agent

PUBLIC WORKS REPORT FOR 2020

To the Citizens of Fryeburg:

My name is Lester France. I took over the position of Public Works Director during the middle of September 2020. Since then we, as a team, have feverishly worked to get summer projects caught up before winter. We spent two weeks on the bike trail cutting overgrown trees brush and grass. We also removed high shoulders on multiple town roads, ditched several roads and also cut roadside brush on numerous other roads. We have replaced culverts on both Hemlock Bridge Road and Riesert Road, and with the help from our Fire Dept. have been able to get numerous blocked culverts flowing again by flushing them.

We all have been taking part in vehicle maintenance and making sure things are good to go for snow storms. We also work hard to keep parks and cemeteries mowed and picked up and keep up with the grading of the dirt roads.

We will be looking at roads to be repaved and culvert replacement, along with more ditching to be started next spring and summer

The crew at the Transfer Station has been doing their part to help educate the public on single sort recycling, and would like to thank the public for their part in helping keep Maine green.

I would like to thank the crew at Public Works: Mitchell Sparks, Matt Jensen, Jason Cummings and Alton Chaves all who have done an excellent job this year. And the crew at the Transfer Station: Don Meeken, Jeff Leonard and Steve Burke

Respectfully submitted,
Lester France, Public Works Director

2020 BRADLEY PARK ANNUAL REPORT

The land and much of Pine Hill were given to the town by Minnie A. Bradley in 1920. It would be known as Bradley Memorial Park. One hundred years later in 2020, many activities were planned. Because of COVID-19 not much happened. The tree lighting was held and Santa did come. Water was extended across the road to the park which will be a big help.

Many thanks to Katie Haley and the town crew for keeping the park looking so nice.

Many thanks to the Park Committee members:

Cathy Trumbull, Secretary

Richard Andrews II

David Smith

Kristen McDermott

Stephanie Hastings

Brenda Thibodeau

Jonathan Spak

Ralph Smith

Respectfully Submitted,

George Weston, Chairman

CONSERVATION COMMITTEE ANNUAL REPORT 2020

Allison Leach, Abby King, Sherri Billings, Nels Liljedahl, Steve Caffrey, Donna Girard

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

The newly reformed Fryeburg Conservation Committee began meeting in January 2018. We have been very busy over the past few years. Some accomplishments include our participation in an experiment to plant hybrid chestnut trees in the Town Forest, our partnership with the State of Maine Dept. of Transportation to have wildflowers planted on the shoulders of Rte. 302 in the rural parts of town, and our creation of a town-owned land inventory. We stay involved in how the parcels are managed through attendance at various board meetings. We are eager to implement the recommendations within Fryeburg's Open Space Plan for the ultimate enjoyment of our townspeople and our visitors, with respect for our natural resources.

Most recently, we have completed a 1-mile loop trail in the Town Forest. This trail was an idea that was written in the Open Space Plan over twenty years ago and adopted by the Selectmen of Fryeburg. We hired Recon Trail Design LLC to manage construction of the trail with the help of volunteers from The Pequawket Alternative School, led by Dede Frost and Mr. Dana's Senior Advisory Class at Fryeburg Academy. All permits from DEP and the Saco River Corridor Commission were properly obtained prior to construction. Committee members, Fryeburg students and community volunteers have logged in over 100 volunteer hours on this project during 2020. The trail building activities were not adversely affected by the ensuing pandemic, because of the abundant fresh air and spacing. We are eagerly awaiting the arrival of spring so that more features can be installed. The same volunteers that helped in the past are very eager to help again.

With volunteer support to do the work, we were able to stretch the construction budget that was generously funded through our approved 2020 town budget and a grant from AARP, which came through collaboration with the Age Friendly Task Force established in Fryeburg last year. We cleared the initial corridor, including moving some large boulders to open up an inviting entrance through an existing rock wall. Yellow metal blazes have been installed to keep the hikers on the right path. There is a custom kiosk at the trailhead with usage information for visitors about the trail itself, outstanding features of our Town Forest and its historical significance.

We have built and installed the 1st Bridge over a stunning clay-bottomed stream. We will be installing the 2nd Bridge and the Big Bridge during 2021. The Conservation Committee would be very grateful if the community will continue to support our efforts to implement the OpenSpace Plan to provide nature-based, recreational opportunities to our community for now and decades into the future.

Respectfully submitted,

The Fryeburg Conservation Committee

ANNUAL REPORT OF THE EASTERN SLOPE AIRPORT AUTHORITY

For the Calendar Year 2020

The Eastern Slope Regional Airport was created by joint legislation in Maine and New Hampshire in 1961. It is the regional airport of the Mount Washington Valley and Western Maine. The airport is operated under FAA and State of Maine rules and guidelines. Capital projects are funded 90% by the FAA and 5% each from the State of Maine and 5% local contributions. The total operating budget for 2018 was \$270,900.

Based on new bylaws adopted in December 2018 the Eastern Slope Airport Authority consists of 11 members. Conway has two directors and Fryeburg has 3 directors. The remainder of the directors are at large with one director serving at pilot/tenant liaison.

The airport is a year-round economic hub for businesses, tourists, emergency flight providers, flight training and search and rescue operations throughout the region. It also serves as the home for the new Kennett High School and Fryeburg Academy STEM Aviation Education program and summer STEM Aviation Camp for middle school students. In addition, thirty local pilots base their aircraft at the airport and add to the local economy through fuel purchases and hangar leases. The airport has one fulltime employee and several part-time employees when needed. Eastern Slope Airport is a key part of both Maine and New Hampshire's aeronautic system.

In 2020, the Airport completed reconstruction of the aircraft parking apron, originally constructed in 1961. The new pavement is designed to accommodate increased light jet traffic as well as small aircraft.

In 2019, the Authority was also successful in obtaining funds for a new aircraft hangar to provide overnight storage of transient aircraft when required during inclement weather. Sources of funding are through a combination of the Federal Aviation Administration, the Economic Development Administration, the US Department of Agriculture (loan and grant the Northern Borders Organization and funds from Maine and New Hampshire Aeronautics Agencies. The Authority has secured a total of over \$2.3 million and plans are to begin construction in the spring of 2021.

Future projects include a terminal building to provide improved facilities for visitors, rental car vendor and pilot briefing area, as well as a public meeting room and new airport manager's office. Improvements are also planned for Lyman Drive, the airport entrance road, (also constructed in 1961) and an extension of the runway to 5000 feet in order to better accommodate small jets.

Additionally, the Airport is entering into a lease with the Dirigo Fryeburg Solar Corporation for the construction of a solar farm on the airport. Dirigo will compensate the airport on an annual basis for this privilege

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

Don Thibodeau, Chairman – Fryeburg, ME
Gene Bergoffen, Treasurer – Fryeburg, ME,
David Sorensen – Eaton NH.
Ken Richardson, Denmark, ME.
Steve Steiner, Conway, NH.
Ron Briggs, Secretary, Chatham, NH.
Fred Packard, Bridgton, ME.
Elbridge Russell, Fryeburg, ME.

Carl Thibodeau, Vice Chairman – Conway, NH
Tom Holmes – Conway NH.
Katie Haley, Fryeburg, ME.
Eric Meltzer, Fryeburg, ME.

CEMETERY REPORT 2020

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

Brush was removed around the Charles Cemetery fence and also some fence and gate repairs were made at the West Fryeburg Cemetery.

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

Please contact the town office with any input and ideas which are always welcome.

Respectfully submitted,

Richard W. Andrews II

Committee members: Barbara Lawrence, Richard Andrews II

TREE WARDEN REPORT 2020

Some trees along Main Street and River Street were removed along with some pruning of trees to make way for road construction.

We dealt with trees causing a hazard and clean-up of downed trees as issues came in to us. Downed trees and brush in town owned cemeteries and parks were taken care of by the town highway department and summer crew.

Routine maintenance and clean-up of underbrush was done at Eastman Memorial Grove, a park dedicated to the growth of white pine trees

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

Respectfully submitted,

Richard W. Andrews II, Tree Warden

BOARD OF APPEALS REPORT FOR 2020

It was my honor to serve the Town of Fryeburg as the Chair of the Board of Appeals for the year. The Board of Appeals met 2 times during the previous year and had to decide on one variance pertaining to a setback issue, which was denied.

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

Respectfully submitted,

Christopher H. De Vries, Chairman

PLANNING BOARD REPORT FOR 2020

To my fellow citizens of Fryeburg

It has been my privilege to serve another year as the Chairman of the Board. It was a very strange year as we had to stop in-person meetings and meet via zoom for a few months due to the pandemic. We welcomed Christopher Walton as the Code Enforcement Officer at the end of November. The following is a list of projects that came before us for approval:

- | | |
|--------------------------|-----------------------|
| 1) Studio 22 | 7) ECA Maine Fry LLC |
| 2) Walden Renewables | 8) Saco River Brewing |
| 3) Eastern Slope Airport | 9) Barton Family Farm |
| 4) Earth and Fire Studio | 10) Burbank Estates |
| 5) Paradigm Brands | 11) Nouria Energy |
| 6) Central Maine Power | 12) CBW Labs |

We encourage the public to attend our monthly meetings held on the 4th Tuesday of every month at 6 pm at the David and Doris Hastings Community Center.

Respectfully submitted,
Patrick Emery-Chair of the Planning Board

Oxford County Sheriff's Office
Christopher R. Wainwright



Sheriff
Christopher Wainwright

Chief Deputy
James Urquhart

2020 Annual Report

Dear Neighbors, Residents, and Tax Payers,

For the last two years, I have had the honor and privilege to serve the people of Oxford County as Sheriff. Despite the challenges this past year has presented, I am proud of the positive momentum we have heading into this New Year; however, this would not be possible without our team of men and women who continue our mission to serve and protect our communities throughout Oxford County. Their professionalism, integrity, and leadership is what keeps our agency progressing forward.

Looking ahead to 2021, I feel confident that many of our challenges are in the past. This year, our calls to service increased by 20 percent, and we have improved our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Our plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation will be finished by July. This will allow the county to restore local control and save our taxpayers money. Additionally, the Town of Dixfield voted to disband their police department and the sheriff's office now has a contract with the town for law enforcement coverage.

This past year, our deputies, corrections officers, and other agency personnel received an outpouring of community support. On behalf of the Oxford County Sheriff's Office, we want to thank everyone for their patience and cooperation as we navigate these difficult circumstances surrounding Covid-19. Our deputies and staff have gone above the call to service and their efforts have not gone unnoticed. This holiday season, a group of community members put together a package for each person in the agency as part of *Operation: Thank the Blue*. Our office is extremely grateful for the generosity we have received, and we want to thank every community member for their understanding and support under these difficult times.

As an agency, we have great opportunities ahead of us and I look forward to the work we will accomplish in the coming year.

Respectfully,

Sheriff Christopher R. Wainwright



OXFORD COUNTY SHERIFF'S OFFICE

2020 Calls for Service by Sheriff's Department



Offense	Total Incidents	Offense	Total Incidents
()	15	Communications Offense (COMM)	1
911 hangup call (911H)	1765	Computer Crime/Complaint (COMP)	6
Abandoned Animal (AABN)	2	Counterfeit Money (COUN)	9
Abandoned Vehicle ++++ (ABAN)	147	Criminal Attempt (CRAT)	5
Elder Abuse (ABUS)	4	CRIMINAL RESTRAINT (CRST)	3
Administrative Personnel Case (ADMI)	89	Cont Subst/Possession Marijuana (CSPM)	4
Aircraft Problem (AIRP)	1	Controlled Substance/Possession (CSPO)	2
Assault with a Knife (AKNF)	6	Cont Subst/Possess Paraphenalia (CSPP)	10
Alarm (ALAR)	492	Cont Subst/Sale/Manu/Marijuana (CSSM)	1
Ambulance or Medical Assist (AMAS)	153	Cont Substance/Sale/Manu/Other (CSSO)	74
Assault No Weapon, Agg Injury (ANAI)	3	Concealed Weapon Permit Check (CWPC)	38
Animal Bite (ANBT)	1	Disabled Vehicle (DABV)	42
Animal Cruelty Complaint (ANCR)	1	Dead Body (DBOD)	29
Animal Problem Cat Complaint (ANCT)	2	Disorderly Conduct (DCON)	78
Animal Problem Dog at Large (ANDA)	2	Debris In Road (DEBR)	1
Animal Problem Dog Complaint (ANDC)	1	Domestic Incident (DOME)	172
Animal Problem (ANPR)	128	Drowning (DROW)	1
Alcohol Offense (AOFF)	26	Drug Info/Statistics (DRUG)	79
Assault, Police, Simple (APSM)	9	Detail (DTAL)	344
Arrest/Traffic Violation (ARES)	12	DUI Alcohol or Drugs (DUI)	72
Arrest (ARRS)	4	Illegal Dumping (trash,waste) (DUMP)	5
Accidental Shooting (ASHO)	1	Domestic Viol Agg Assault (DVAA)	7
Assault, Simple (ASIM)	104	Domestic Violence Follow Up (DVFU)	41
Assist Motorist (ASMV)	8	Embezzlement (EMBZ)	1
Agency Assist (ASST)	694	Endangering Welfare of Child (ENDG)	7
Attempt to Locate (ATL)	34	Escort (ESCO)	1
Attempted Suicide (ATSU)	1	Explosives/Incendiary Problem (EXPL)	3
Attended Death (ATTD)	10	Request Extra Patrol (EXPT)	35
ATV Problem (ATV)	34	Family Fight ++++ (FAMF)	7
Back Ground Employment Invest. (BACK)	2	Fish and Game Offense (FGO)	6
County Employment Background (BAGR)	1	Fraud-Impersonation (FIMP)	1
Bail Check Follow Up Detail (BLCK)	34	False Information or Report (FIPO)	2
Burglary, Non-res, Att Forc En (BNAF)	2	Fire (FIRE)	10
Burglary, Non-res, Forcibl Ent (BNFE)	2	Forgery (FORG)	3
Burglary, Non-res, Unlawf Ent (BNUE)	2	False Public Alarm (FPAL)	2
Burglary Of Motor Vehicle (BOMV)	1	(FPR)	26
Burglary, Resid, Att Forc Ent (BRAf)	2	Found Property or Items (FPRO)	13
Burglary, Resid, Forcible Ent (BRFE)	12	Fraud (FRAU)	148
Burglary, Resident, Unlawf Ent (BRUE)	31	Fugitive from Justice (FUGT)	3
Citizen Dispute (CDIS)	210	Fraud-Wire (FWIR)	3
Child Abuse or Neglect (CHAN)	31	Fireworks (FWKS)	47
Civil Dispute (CIDS)	47	Gross Sexual Assault (GSA)	14
Civil Issue (CIIS)	266	Harassment (HARS)	143
Custodial Interference (CINT)	56	Hate Crime (HATE)	1
Citizen Assist (CITA)	65	Identity Theft (IDTH)	11
Criminal Mischief (CMIS)	111	Information (INFO)	93
		Intoxicated Person (INTP)	58

Offense	Total Incidents	Offense	Total Incidents
Juvenile Problem (JUVF)	83	Sex Offender Reg Verification (SORV)	117
K-9 Assisted (K9)	2	Sex Offender Address Verify (SOVR)	7
Lost or Found Property (LFPR)	8	Search Warrant (SRCH)	28
Residence or Vehicle Lockout (LOCK)	8	Stalking (STAL)	9
Loitering (LOIT)	1	Subpoena Service (SUBP)	3
(LPPH)	10	Suicidal Person/Welfare Check (SUDL)	52
Littering/Pollution Problem (LPPR)	3	Suicide (SUIC)	11
(LPR)	20	Suspicion (SUSP)	440
Leaving Scene of Accident (LSCN)	9	Traffic Accident, Fatal (TAFB)	7
Medicine Disposal Program (MDPG)	1	Traffic Accident, Hit and Run (TAHR)	2
Misdialed Number to 911 (MISD)	321	Traffic Accident NonRep (TANR)	34
Missing Person (MPER)	69	Traffic Accident, Prop Damage (TAPD)	642
Mental Subject (MTAL)	48	Traffic Accident, Pers Injury (TAPI)	166
Mail Tampering (MTAM)	9	Telephone Harassment (TELO)	32
Not Classified (NC)	9	Terrorizing (TERR)	9
Noise Problem (NPRB)	83	Theft Involving Firearms (TFIR)	5
Obstructing Crime or Injury (OBCI)	8	Traffic Hazard (THAZ)	55
Obstructing Justice (OBST)	31	Threatening (THRE)	99
Operating After Suspension (OPAS)	85	Traffic Offense (TOFF)	680
Ordinance Violation (ORDV)	1	Theft, Property, Building (TPBD)	1
All Other Reportable Offenses (OTHR)	1	Theft, Property, From Mtr Veh (TPMV)	2
Parking Problem (PARK)	33	Theft, Property, Other (TPOT)	226
Possession Burglary Tools (PBTO)	4	Theft Prop Perscription Drugs (TPPD)	2
Property Damage, Non-vandalism (PDNV)	52	Theft, Property, Shoplifting (TPSH)	3
Peace Officer (PEOF)	95	Theft, Property, Vehicle Parts (TPVP)	5
Inspection/Towing Permit (PERM)	13	Trafficking Prison Contraband (TRAF)	1
Possession Firearm By Felon (PFFL)	2	Trespassing (TRES)	172
Public Indecency (PIND)	2	Truancy From School (TRUN)	5
Plowing Complaint/Violation (PLOW)	5	Theft, Vehicle: Automobile (TVAU)	14
Possession Of Drugs (PODR)	1	Theft, Vehicle: Motorcycle (TVMC)	1
Pornography Problem (PORN)	2	Theft, Vehicle: Other Type (TVOT)	3
Probation/Parole Violation (PROB)	5	Tampering w/ witness (TWIT)	1
Suspicious Person/Circumstance (PSC)	11	Unattended Death (UATD)	20
Service Of Papers (PSVE)	54	Unlawful Sexual Contact (UNLW)	6
Protection From Abuse Order (PTAO)	100	Unsecure Premises (UNSP)	15
Protection Harassment Order (PTHO)	21	Utility Problem (UTPB)	3
Property Watch (PWAT)	13	Unwanted Person (UWAP)	25
Radar Detail (RADR)	3	Vandalism (VAND)	3
Request Call (RCAL)	569	Vehicle Serial # Inspection (VIIN)	5
Reckless Conduct (RCON)	3	(VIN)	17
Repossession of Property (REPO)	11	Violation of Bail Conditions (VIOB)	134
Recovered Stolen Property (RESP)	3	Viol.Protection abuse order (VIPA)	55
Resisting/Interfering w/Police (RIPO)	1	Vehicle off Road (VOFF)	50
Request Officer (ROFF)	261	Violation Of Privacy (VPRI)	2
Sexual Abuse Of Minor (SABM)	3	Warrant Arrest (WAAR)	22
Sexually Explicit Dissem/Mat (SEMD)	1	Welfare Check (WELF)	386
Snowmobile problem (SNOP)	13	Warrant Failure to Appear (WFTA)	26
Sex Off Community Notification (SOCN)	10	Warrant Failure To Pay Fine (WFTP)	6
Sex Offense Compliance Violati (SOCV)	10	Weapons Offense (WOFF)	62
Sex Offense (SOFF)	11	Total Incidents for This Agency:	12079

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 functions more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It is 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 quality based problems.

The Town of Fryeburg is fortunate to have Elbridge Russell and Nora Schwarz on the Commission. 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 is hard to understate this important fact.

We are happy to report that we are concluding our twentieth successful year of our Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, orthophosphate, total phosphorus, and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 37 different locations during the months of May through September. All the information related to the past twenty years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers, and developers in determining appropriate types of land uses close to the River.

The Commission's job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information are available, or questions can be asked by calling Dalyn Houser, the Commission's Executive Director. As always, if the town or a 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.

UNPAID TAXES 2020

ABELL, EDWARD & MCLEOD-	2020	767.52	LABONTE, ALBERT J	2020	722.57
ABELL, EDWARD J & MCLEOD-	2020	1,178.43 **	LABONTE, ALBERT J	2020	2,943.24
ANDREWS, RICHARD W II	2020	50.39	LABONTE, ALBERT J	2020	534.66
BEAN, MARCIE JO	2020	358.31	LABONTE, ALBERT J	2020	2,242.27
BENNETT, JEFFERY S	2020	100.67 **	LABONTE, JUDITH TRUST	2020	722.57
BERRY, DEAN N	2020	2,593.59 **	LABONTE, JUDITH TRUST	2020	440.25
BIRCH POINT STORAGE LLC	2020	1,219.04 **	LAMONT, RAYMOND C	2020	834.24 **
BOUCHER, BURNHAM R	2020	1,050.91	LEONARD, JEFFREY H	2020	84.74 **
BRINE, HAROLD L	2020	1,121.65 **	LILJEDAHL, NELS	2020	663.21 **
BROWN, DONNA	2020	1,232.82 **	LIPSON, JUSTIN S	2020	1,308.35
BROWN, MELISSA	2020	4,038.44	LISTON, JUDITH A	2020	1,765.89 **
BURKE, STEPHEN	2020	1,958.33 **	LITTLE BRICK HOUSE LLC	2020	2,456.20
CAHILL INVESTMENTS LLC	2020	4,212.85 **	LORD, ROGER P	2020	341.92 **
CARPENTER, CHRISTOPHER	2020	913.33	MACDONALD, CHRISTINE	2020	2,466.11
CASTEEL, ROBERT B,	2020	1,156.83 *	MAGEE, JASON JAMES	2020	1,551.89
CHARLES, SCOTT	2020	908.46 **	MANN, WILLIAM A	2020	1,149.19
COOK, WILLIAM	2020	1,191.40 **	MARGETTS, EDWARD	2020	857.54 **
CURRIE, JOSHUA	2020	2,066.67	MARGETTS, EDWARD	2020	2,369.88 **
CURTIN, LEONARD	2020	380.94 **	MCCLUSKEY, ROXANE	2020	665.15
DAVIDSON, DONALD S	2020	1,903.93 *	MCFARLIN, MARTIN	2020	478.23 **
DAY, ROBERT A III	2020	1,067.95 **	MCFARLIN, MARTIN F	2020	1,217.82 **
DOUGLASS, DEAN K	2020	1,619.49	MUNKS, TIMOTHY N	2020	1,743.03
DOUGLASS, ERIC B	2020	899.47 **	MULHERIN, BRENDA F, PAUL MUL	2020	1,640.05 **
DREW, CARL E	2020	166.53	NOLAN, MARK J	2020	19.29 **
DREW, CARL E	2020	118.63	ORMOND, ROBERT M	2020	1,680.69
DREW, CARL E	2020	135.83	PARMENTER, KENNETH	2020	705.22 *
EASTMAN, DOROTHY, HEIRS OF	2020	1,805.15	PITMAN, JAY	2020	2,014.73
EATON, CYNTHIA	2020	653.52 **	PITMAN, JAY	2020	187.26
EMERY, BRIAN	2020	4,180.90 **	PLATT, RICHARD E	2020	1,336.04 **
ESPINOLA, DAWN	2020	250.92	PORTANOVA, KENNETH D	2020	1,078.19 **
EVERS, KIMBERLY V	2020	1,931.70 **	RAFFERTY, JOSEPH E JR	2020	4,820.46
FRASER, ALCYCE 1998 REALTY	2020	463.57 **	REAL LLC	2020	2,477.07 **
GURNEY, JEREMY	2020	848.64	REED, ESTATE OF VELLIE	2020	1,276.39 **
GUSHEE, ELAINE, ESTATE OF	2020	1,543.35	REED, JENNIFER M	2020	3,027.44
GUSHEE, ELAINE, ESTATE OF	2020	2,005.34	RENNEKER, CHARLES RICHARD	2020	1,261.96 **
HALL, CLIFFORD	2020	375.69 **	RIDLON, PRESTON B	2020	1,262.93
HALL, CLIFFORD	2020	384.10 **	ROBBINS, WILLIAM W	2020	4,641.49
HALL, CLIFFORD	2020	395.36 **	ROBBLEE, RAYMOND A	2020	1,541.60 **
HALL, CLIFFORD	2020	392.13 **	ROBERTS, ALEXANDRA ELENA	2020	900.64 **
HALL, CLIFFORD	2020	382.00 **	ROMANO, THOMAS N	2020	376.08
HALL, CLIFFORD	2020	380.94 **	ROSS-FITZGIBBONS, MARGARET	2020	564.30 **
HALL, CLIFFORD	2020	380.94 **	ROSS-FITZGIBBONS, MARGARET	2020	682.57 **
HALL, CLIFFORD	2020	379.90 **	ROSS-FITZGIBBONS, MARGARET E	2020	7,475.92
HALL, CLIFFORD	2020	386.76 **	ROTA, MELISSA K	2020	4,045.73
HALL, LISA F	2020	2,503.49 **	SAUVAGEAU, MICHAEL	2020	3,151.68 **
HARGREAVES, DAVID A	2020	204.97 **	SAVAGE, KEITH L	2020	236.14 **
HATCH, DAVID S SR	2020	532.35 **	SEAVEY, SHERRI A	2020	3,043.32 **
HATCH, ROBERT L	2020	1,188.39 **	SHEA, JACKIE	2020	274.75 **
HILL, DOROTHY C	2020	2,211.04	SILVER PINES ASSOC.	2020	26,234.62 **
HILL, PETER E	2020	2,263.08 **	SIMPSON, JOSEPH M	2020	418.46 **
HINKLEY, DIANA L	2020	562.96 **	SMITH, CHARLES JR & SADIE	2020	878.43
HINKLEY, DIANA L	2020	1,966.08	SNOW, DOROTHY	2020	448.62 **
HINKLEY, DIANA L	2020	1,735.21	SOOTER, KERRI L	2020	1,132.14 **
HOLDEN, GARY R	2020	1.59 **	SOOTER, KERRI L	2020	972.94 **
HOLDEN, TERRY W	2020	1.07 **	STEADMAN, KENNETH A II & ELIZ	2020	4,266.18 **
HOLMES, JAMES A	2020	26.07 **	STEADMAN, MARTHA	2020	746.10 **
HUTCHINS, MARY ANN	2020	63.90 **	SUTTON FUNDING, LLC	2020	935.86
IAFALANDCO, INC	2020	16.28 **	TAINTER, AMANDA E	2020	934.39 **
IAFALANDCO, LLC	2020	189.71 **	TALBOT, MATTHEW	2020	1,028.11 **
IAFALANDCO, LLC	2020	14.15 **	TALL PINES, LLC	2020	3,947.37 *
IAFALANDCO, LLC	2020	225.52 **	THORLEY, JAMES	2020	1,776.34
IAFALANDCO, LLC	2020	57.61 **	THORNE, IRVINSKYLER	2020	3,122.62
IRISH, GEORGE	2020	25.92 **	TODESCA, MICHAEL J	2020	4,175.68 **
IRISH, GEORGE	2020	1.36 **	TORRES, PHILIP A	2020	4,126.61
JACKMAN, FRED	2020	2,327.24	VENO, TOBIAS	2020	829.64 **
JOHNSON, SCOTT B	2020	1,946.72 **	VENO, TOBIAS	2020	5,301.29 *
KACKLEY, STEPHEN	2020	1,839.88 **	WARREN, MICHAEL	2020	2,215.06
KARUZIS, MICHAEL	2020	2,902.87 **	WEESE, AMBER L, WEESE, JONAH	2020	1,307.53
KATSIGIANNIS, LEONIDAS	2020	3,408.54	WEIL, JAIME DIANE-ALI	2020	1,188.37
KIMBALL, SANDRA	2020	2,500.08	WEINSTEIN, JAMIE M	2020	4,621.79 **
KING, JAY DOUGLAS	2020	1,856.11 **	WENTWORTH, SARAH	2020	1,976.62 **
KRUSE, JOHN R	2020	5,651.59	WHITE, CAROLE B	2020	1,153.31
LABONTE, ALBERT J	2020	1,918.69	WOLFE, DAVID JR & ALLISON	2020	2,893.83 *
LABONTE, ALBERT J	2020	3,311.96			

**Paid after the close of books

*Partial payment after the close of books

2019 UNPAID TAXES

ABELL, EDWARD & MCLEOD-AE	2019	544.25 *	HINKLEY, DIANA L	2019	1,948.32 **
BIRCH POINT STORAGE LLC	2019	1,389.67 **	KATSIGIANNIS, LEONIDAS & ER	2019	3,039.34 **
BOUCHER, BURNHAM R	2019	1,199.68	KIMBALL, SANDRA	2019	1,402.87 **
BROWN, MELISSA	2019	1,319.18	KRUSE, JOHN R. & MARJORIE	2019	6,232.91 **
CAHILL INVESTMENTS LLC	2019	4,664.96 **	LABONTE, ALBERT J.	2019	3,275.99 **
CAPRA, PAULINE T.	2019	453.86	LIPSON, JUSTIN S.	2019	1,468.29 **
CURRIE, JOSHUA	2019	2316.99 **	MACDONALD, CHRISTINE	2019	2,747.94
DAVIDSON, DONALD S.	2019	389.71 **	MAGEE, JASON JAMES	2019	1,747.77 **
DOUGLASS, DEAN K	2019	1,821.73 **	ORMOND, ROBERT M.	2019	1,888.69
DREW, CARL E & HEATHER L	2019	232.15 **	RAFFERTY, JOSEPH E. JR.	2019	5,329.70 **
DREW, CARL E & HEATHER L	2019	179.76 **	REED, JENNIFER M	2019	3,368.11
DREW, CARL E & HEATHER L	2019	198.57 **	RICHARDSON, ELEANOR	2019	1013.92 **
EASTMAN, DOROTHY	2019	2,024.84	RIDLON, PRESTON B	2019	1,431.65 **
EATON, CYNTHIA	2019	763.23 **	ROMANO, THOMAS N. & BARBA	2019	467.46
GURNEY, JEREMY	2019	984.44 **	ROSS-FITZGIBBONS, MARGARET	2019	667.33 **
GUSHEE, ELAINE, ESTATE OF	2019	1,738.43 **	ROSS-FITZGIBBONS, MARGARET	2019	796.72 **
GUSHEE, ELAINE, ESTATE OF	2019	2,243.85 **	ROSS-FITZGIBBONS, MARGARET	2019	8,234.82 **
HALL, CLIFFORD	2019	460.98 **	ROTA, MELISSA K.	2019	3,184.09
HALL, CLIFFORD	2019	470.19 **	SEAVEY, SHERRI A	2019	3,376.16 **
HALL, CLIFFORD	2019	482.49 **	SMITH, CHARLES JR & SADIE ES	2019	1,161.72 **
HALL, CLIFFORD	2019	478.97 **	STEADMAN, KENNETH A II & EL	2019	2,556.63 **
HALL, CLIFFORD	2019	467.89 **	SUTTON FUNDING, LLC	2019	1,079.87
HALL, CLIFFORD	2019	466.73 **	TAINTER, AMANDA E	2019	491.70 **
HALL, CLIFFORD	2019	466.73 **	TORRES, PHILIP A	2019	4,564.55 **
HALL, CLIFFORD	2019	465.58 **	VENO, TOBIAS	2019	4,495.51 **
HALL, CLIFFORD	2019	473.09 **	WEESE REVOCABLE TRUST	2019	975.99 **
HALL, LISA F & CLIFFORD R	2019	2,788.83 **	WEIL, JAIME DIANE-ALI	2019	826.62 **
HILL, DOROTHY C & MARY E	2019	2,468.88	WHITE, CAROLE B	2019	481.43 **
HINKLEY, DIANA L	2019	671.44 **	WOLFE, DAVID JR & ALLISON	2019	1,752.12 **
HINKLEY, DIANA L	2019	2,200.89 **			

**Paid after the close of books

*Partial payment after the close of books

FORECLOSURES

Tax Year: 2016-1

BOUCHER, BURNHAM R	2016	5,117.76	
EASTMAN, DOROTHY	2016	10,132.74 *	
HILL, DOROTHY C & MARY E	2016	12,158.47 *	
MACDONALD, CHRISTINE/	2016	10,996.58 *	
DROUIN, CHRISTOPHER			

Tax Year: 2018-1

CAPRA, PAULINE T	2018	1,740.18
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Tax Year 2019-1

ABELL, EDWARD & MCLEOD-AE	2019	2,139.28
ORMOND, ROBERT M	2019	4,396.79
REED, JENNIFER M	2019	8,735.40
SUTTON FUNDING	2019	3,628.88

Tax Year: 2017-1

BROWN, MELISSA	2017	15,613.99
ROMANO, THOMAS	2017	1,673.68

PERSONAL PROPERTY TAXES

Tax Year 2020-1

As of: 06/30/2020

FRYEBURG FAMILY DENTAL	2020	14.41
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Tax Year 2019-1

As of 06/30/2020

FRYEBURG FAMILY DENTAL	2019	15.14
TWO BLACK DOGS COUNTRY PI	2019	294.33

Tax Year 2018

As of: 06/30/2020

FRYEBURG FAMILY DENTAL	2018	380.16
TWO BLACK DOGS COUNTRY PI	2018	276.82

Tax Year: 2017-1

As of: 06/30/2020

FRYEBURG FAMILY DENTAL	2017	374.74
TWO BLACK DOGS COUNTRY PI	2017	270.15

**Paid after the close of books

*Partial payment after the close of books

Audited Financial Statements
and Other Financial Information

Town of Fryeburg, Maine

June 30, 2020



Proven Expertise & Integrity

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2020

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FEDERAL COMPLIANCE

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INDEPENDENT AUDITORS' REPORT

Selectboard
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, 2020 and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine as of June 30, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 4 through 11 and 59 through 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2021, on our consideration of the Town of Fryeburg, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fryeburg, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 10, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

(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, 2020. Please read it in conjunction with the Town of Fryeburg, Maine's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, public safety, recreation, parks, public works, library, civil services, education, unclassified and health and sanitation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Fryeburg, like other local governments, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Fryeburg are classified as governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

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

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$362,396 from \$10,918,866 to \$11,281,262. This is a result of the combined operations of all funds with accrual adjustments made for noncurrent asset and noncurrent liability activity.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased for governmental activities to a balance of \$3,492,920 at the end of this year.

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

	<u>2020</u>	<u>2019</u>
Assets:		
Current Assets	\$ 4,094,126	\$ 4,071,852
Noncurrent Assets	<u>7,701,099</u>	<u>7,349,578</u>
Total Assets	<u>11,795,225</u>	<u>11,421,430</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	106,950	128,598
Deferred Outflows Related to OPEB	<u>25,638</u>	<u>10,787</u>
Total Deferred Outflows of Resources	<u>132,588</u>	<u>139,385</u>
Liabilities:		
Current Liabilities	154,846	168,832
Noncurrent Liabilities	<u>358,549</u>	<u>406,000</u>
Total Liabilities	<u>513,395</u>	<u>574,832</u>
Deferred Inflows of Resources:		
Prepaid Taxes	17,796	3,517
Deferred Inflows Related to Pensions	67,415	54,682
Deferred Inflows Related to OPEB	<u>41,482</u>	<u>8,918</u>
Total Deferred Inflows of Resources	<u>126,693</u>	<u>67,117</u>
Net Position:		
Net Investment in Capital Assets	7,636,276	7,235,651
Restricted: Special Revenue Funds	54,773	29,507
Permanent Funds	97,293	99,772
Unrestricted	<u>3,499,383</u>	<u>3,553,936</u>
Total Net Position	<u>\$ 11,287,725</u>	<u>\$ 10,918,866</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.72%, while total expenses increased by 7.03%. The largest increases in revenues were in operating grants and contributions and grants and contributions not restricted to specific programs. The largest increases in expenses were in general government and unclassified.

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

	<u>2020</u>	<u>2019</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 317,081	\$ 322,350
Operating grants and contributions	384,455	130,902
<i>General Revenues:</i>		
Taxes	7,404,619	7,732,159
Grants and contributions not restricted to specific programs	747,196	509,562
Miscellaneous	252,085	250,528
Total Revenues	<u>9,105,436</u>	<u>8,945,501</u>
Expenses		
General government	596,028	470,088
Public safety	971,383	873,319
Recreation	133,067	130,238
Parks	6,873	5,014
Public works	919,538	884,103
Library	90,535	84,352
Civil services	142,318	152,309
County tax	401,671	371,783
Education	4,322,082	4,296,937
Unclassified	703,491	381,047
Health and sanitation	414,215	381,852
Capital outlay	9,531	41,663
Interest on long-term debt	16,575	80,903
Unallocated depreciation (Note 4)	9,270	9,270
Total Expenses	<u>8,736,577</u>	<u>8,162,878</u>
Change in Net Position	368,859	782,623
Net Position - July 1,	<u>10,918,866</u>	<u>10,136,243</u>
Net Position - June 30	<u>\$ 11,287,725</u>	<u>\$ 10,918,866</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>2020</u>	<u>2019 (Restated)</u>	<u>Increase/ (Decrease)</u>
General Fund:			
Nonspendable	\$ 54,210	\$ -	\$ 54,210
Assigned	148,500	112,946	35,554
Unassigned	1,157,643	1,147,424	10,219
Total General Fund	<u>\$ 1,360,353</u>	<u>\$ 1,260,370</u>	<u>\$ 99,983</u>
Credit Reserve Account:			
Committed	<u>\$ 2,073,757</u>	<u>\$ 1,771,880</u>	<u>\$ 301,877</u>
Total Credit Reserve Account	<u>\$ 2,073,757</u>	<u>\$ 1,771,880</u>	<u>\$ 301,877</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 54,773	\$ 29,507	\$ 25,266
Assigned	144,901	137,390	7,511
Unassigned	(128)	(5,309)	5,181
Capital Projects Funds:			
Committed	82,490	440,166	(357,676)
Unassigned	(59,332)	(2,269)	(57,063)
Permanent Funds:			
Nonspendable	19,670	19,670	-
Restricted	77,623	80,102	(2,479)
Total Nonmajor Funds	<u>\$ 319,997</u>	<u>\$ 699,257</u>	<u>\$ (379,260)</u>

The changes to total fund balances for the general fund, the credit reserve account and the nonmajor funds occurred due to the regular activity of operations. The change in total fund balance for the capital projects funds was due to expenditures for capital assets.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues exceeded budgeted amounts by \$254,903. All revenue categories were received in excess of budgeted amounts with the exception of property taxes.

The general fund actual expenditures were under budgeted amounts by \$293,475. All expenditures were within or below budgeted appropriations.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2020, the net book value of capital assets recorded by the Town increased by \$351,521 from the prior year. This increase is the result of capital additions of \$786,370 less current year depreciation of \$425,411 and net disposals of \$9,438.

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

	<u>2020</u>	<u>2019</u>
Land and Non-Depreciable Assets	\$ 264,658	\$ 264,658
Buildings and Improvements	724,166	773,350
Machinery and Equipment	499,822	405,066
Vehicles	507,040	331,579
Infrastructure	5,705,413	5,574,925
Total	<u>\$ 7,701,099</u>	<u>\$ 7,349,578</u>

Debt

At June 30, 2020, the Town had \$64,823 in notes from direct borrowings payable versus \$113,927 last year. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

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.

TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,644,930
Accounts receivable (net of allowance for uncollectibles):	
Taxes	232,521
Liens	90,707
Other	27,988
Due from other governments	43,770
Prepaid items	12,000
Tax acquired property	42,210
Total current assets	<u>4,094,126</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	264,658
Buildings and equipment, net of accumulated depreciation	7,436,441
Total noncurrent assets	<u>7,701,099</u>
TOTAL ASSETS	<u>11,795,225</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	106,950
Deferred outflows related to OPEB	25,638
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>132,588</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 11,927,813</u></u>

STATEMENT A (CONTINUED)

TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Governmental Activities</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 43,031
Accrued expenses	35,010
Due to other governments	7,002
Current portion of long-term obligations	<u>69,803</u>
Total current liabilities	<u>154,846</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Notes from direct borrowings payable	5,723
Accrued compensated absences	42,813
Net pension liability	227,050
Net OPEB liability	<u>82,963</u>
Total noncurrent liabilities	<u>358,549</u>
TOTAL LIABILITIES	<u>513,395</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	17,796
Deferred inflows related to pensions	67,415
Deferred inflows related to OPEB	<u>41,482</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>126,693</u>
NET POSITION	
Net investment in capital assets	7,636,276
Restricted: Special revenue funds	54,773
Permanent funds	97,293
Unrestricted	<u>3,499,383</u>
TOTAL NET POSITION	<u>11,287,725</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 11,927,813</u></u>

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

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 596,028	\$ 59,667	\$ -	\$ -	\$ (536,361)
Public safety	971,383	34,946	-	-	(936,437)
Recreation	133,067	28,054	-	-	(105,013)
Parks	6,873	-	-	-	(6,873)
Public works	919,538	75	57,000	-	(862,463)
Library	90,535	1,768	-	-	(88,767)
Civil services	142,318	-	-	-	(142,318)
County tax	401,671	-	-	-	(401,671)
Education	4,322,082	-	-	-	(4,322,082)
Unclassified	703,491	-	327,455	-	(376,036)
Health and sanitation	414,215	192,571	-	-	(221,644)
Capital outlay	9,531	-	-	-	(9,531)
Interest on long-term debt	16,575	-	-	-	(16,575)
Unallocated depreciation (Note 4)*	9,270	-	-	-	(9,270)
Total government	<u>\$ 8,736,577</u>	<u>\$ 317,081</u>	<u>\$ 384,455</u>	<u>\$ -</u>	<u>(8,035,041)</u>

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

STATEMENT B (CONTINUED)

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(8,035,041)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,775,786
Excise taxes	628,833
Grants and contributions not restricted to specific programs	747,196
Miscellaneous	<u>252,085</u>
Total general revenues	<u>8,403,900</u>
Change in net position	368,859
NET POSITION - JULY 1	<u>10,918,866</u>
NET POSITION - JUNE 30	<u><u>\$ 11,287,725</u></u>

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

TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,448,310	\$ -	\$ 196,620	\$ 3,644,930
Accounts receivable (net of allowance for uncollectibles):				
Taxes	232,521	-	-	232,521
Liens	90,707	-	-	90,707
Other	27,988	-	-	27,988
Due from other governments	37,074	-	6,696	43,770
Prepaid items	12,000	-	-	12,000
Tax acquired property	42,210	-	-	42,210
Due from other funds	92,734	2,073,757	209,415	2,375,906
TOTAL ASSETS	<u>\$ 3,983,544</u>	<u>\$ 2,073,757</u>	<u>\$ 412,731</u>	<u>\$ 6,470,032</u>
LIABILITIES				
Accounts payable	\$ 43,031	\$ -	\$ -	\$ 43,031
Accrued expenses	35,010	-	-	35,010
Due to other governments	7,002	-	-	7,002
Due to other funds	2,283,172	-	92,734	2,375,906
TOTAL LIABILITIES	<u>2,368,215</u>	<u>-</u>	<u>92,734</u>	<u>2,460,949</u>
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	17,796	-	-	17,796
Deferred property tax	237,180	-	-	237,180
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>254,976</u>	<u>-</u>	<u>-</u>	<u>254,976</u>
FUND BALANCES				
Nonspendable	54,210	-	19,670	73,880
Restricted	-	-	132,396	132,396
Committed	-	2,073,757	82,490	2,156,247
Assigned	148,500	-	144,901	293,401
Unassigned	1,157,643	-	(59,460)	1,098,183
TOTAL FUND BALANCES	<u>1,360,353</u>	<u>2,073,757</u>	<u>319,997</u>	<u>3,754,107</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,983,544</u>	<u>\$ 2,073,757</u>	<u>\$ 412,731</u>	<u>\$ 6,470,032</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, 2020

	Total Governmental Funds
Total Fund Balances	\$ 3,754,107
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	7,701,099
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	237,180
Deferred outflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	106,950
OPEB	25,638
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Notes from direct borrowings payable	(64,823)
Accrued compensated absences	(53,516)
Net pension liability	(227,050)
Net OPEB liability	(82,963)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	(67,415)
OPEB	(41,482)
Net position of governmental activities	<u>\$ 11,287,725</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, 2020

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 6,773,521	\$ -	\$ -	\$ 6,773,521
Excise	628,833	-	-	628,833
Intergovernmental	804,196	-	327,455	1,131,651
Interest income	46,873	-	1,103	47,976
Charges for services/fees	317,081	-	-	317,081
Other revenue	132,898	-	71,211	204,109
TOTAL REVENUES	<u>8,703,402</u>	<u>-</u>	<u>399,769</u>	<u>9,103,171</u>
EXPENDITURES				
Current:				
General government	533,599	-	-	533,599
Public safety	906,406	-	-	906,406
Recreation	114,790	-	-	114,790
Parks	6,873	-	-	6,873
Public works	610,357	-	-	610,357
Library	90,535	-	-	90,535
Civil services	142,318	-	-	142,318
County tax	401,671	-	-	401,671
Education	4,322,082	-	-	4,322,082
Unclassified	192,683	146,518	364,290	703,491
Health and sanitation	396,307	-	-	396,307
Capital outlay	-	-	777,939	777,939
Debt service	74,203	-	-	74,203
TOTAL EXPENDITURES	<u>7,791,824</u>	<u>146,518</u>	<u>1,142,229</u>	<u>9,080,571</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>911,578</u>	<u>(146,518)</u>	<u>(742,460)</u>	<u>22,600</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	448,395	363,200	811,595
Transfers (out)	(811,595)	-	-	(811,595)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(811,595)</u>	<u>448,395</u>	<u>363,200</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	99,983	301,877	(379,260)	22,600
FUND BALANCES - JULY 1, RESTATED	<u>1,260,370</u>	<u>1,771,880</u>	<u>699,257</u>	<u>3,731,507</u>
FUND BALANCES - JUNE 30	<u>\$ 1,360,353</u>	<u>\$ 2,073,757</u>	<u>\$ 319,997</u>	<u>\$ 3,754,107</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, 2020

Net change in fund balances - total governmental funds (Statement E)	\$ 22,600
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	786,371
Capital asset deletions	(9,439)
Depreciation expense	(425,411)
	<u>351,521</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:	
Pension	(21,648)
OPEB	14,851
	<u>(6,797)</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>2,265</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	<u>(8,524)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	<u>57,628</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:	
Pension	(12,733)
OPEB	(32,564)
	<u>(45,297)</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	(889)
Net OPEB liability	7,211
Net pension liability	(10,859)
	<u>(4,537)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 368,859</u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Fryeburg was incorporated under the laws of the State of Maine. The Town operates under the selectmen-town manager form of government and provides the following services: general government, public safety, recreation, parks, public works, library, civil services, education, unclassified and health and sanitation.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. As of the date of this report, the state of emergency was extended to December 23, 2020 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on and Results of Operations

On March 17, 2020 Maine LD 2167 was issued and executed by the Governor of Maine. Among other measures, this LD gave guidance concerning municipal budgets and the election process during the state of emergency. The Town postponed its annual Town Meeting from June 11 to July 14 and was required to use the prior year's approved budget for from July 1-July 14 during the new budget year. In accordance with Executive Order 39, issued by the Governor of Maine on April 10, 2020, primary elections (and all applicable dates in coordination with it) were suspended from June 9 to July 14.

In accordance with Executive Order 19, issued by the Governor of Maine on March 24, 2020, Town facilities were temporarily closed to the public and all nonessential services to its inhabitants were suspended from March 17, 2020 to June 1, 2020.

Impact on Finances

The Town does not currently anticipate any additional FY 2020 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act funding and applicable Federal and /or State programs.

Expected Federal/State Support

The Town may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Town expects that if those actions are necessary, that the Town would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

Conclusion

The ongoing effects of COVID-19, including the financial impact to the Town and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Implementation of New Accounting Standards

During the year ended June 30, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 95 "Postponement of the Effective Dates of Certain Authoritative Guidance." The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. (The following pronouncements exclude Statements No. 83 and No. 88 which were implemented prior to this Statement).

The effective dates of certain provisions contained in the following pronouncements are postponed by one year: Statement No. 84, Fiduciary Activities; Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period; Statement No. 90, Majority Equity Interests; Statement No. 91, Conduit Debt Obligations; Statement No. 92, Omnibus 2020; Statement No. 93, Replacement of Interbank Offered Rates; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting); Implementation Guide No. 2018-1, Implementation Guidance Update-2018; Implementation Guide No. 2019-1, Implementation Guidance Update-2019 and Implementation Guide No. 2019-2, Fiduciary Activities. The effective dates of the following pronouncements are postponed by 18 months: Statement No. 87, Leases and Implementation Guide No. 2019-3, Leases.

Statement No. 97 "Certain Component Unit Criteria (paragraphs 4 & 5)." The primary objectives of paragraphs 4 & 5 in this Statement are to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. 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, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

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

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly 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, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements and 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 funds:

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Credit Reserve Account is used to account for financial resources to be used for the payment of unexpected intangible items such as retirement or contract payouts. The primary source of revenue for this fund is a transfer from the general fund under the direction of the taxpayer-approved policy.

Nonmajor funds:

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget

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

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2020. Allowances for uncollectible accounts netted with accounts receivable were \$65,295 for the year ended June 30, 2020.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Tax Acquired Property

Real property becomes tax acquired when tax liens placed on property and associated costs remain unpaid eighteen months after the filing of the tax lien in accordance with 36 M.R.S.A. § 943. The amount of the taxes and associated costs become assets classified as tax acquired property receivables that are secured by the real property that foreclosed.

After real property becomes tax acquired the Selectboard is responsible for the property and any disposition procedures allowed under the direction of the inhabitants of the Town as authorized by or the provisions of the Policy for Tax Acquired Property.

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 government-wide financial statements as "internal balances".

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transactions Between Funds

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

Long-term Obligations

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

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of notes from direct borrowings payable, accrued compensated absences, net OPEB liability and net pension liability.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

Pensions

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

OPEB

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

Net Position

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 given annually by vote of the taxpayers and is expressed by the Selectboard.

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In order to maintain financial stability, the Town has established a policy to maintain an undesignated fund balance of no less than 12% and no more than 15% of the previous fiscal year's operating expenditures less debt service. This will be calculated as follows:

Gross Town expenditures plus Gross School Department expenditures plus County Expenditures less debt service equals net expenditures. The actual undesignated fund balance/net expenditures equal percent of fund balance.

Any unassigned fund balance in excess of 15% shall be used to increase the designated reserve accounts or the Town's appropriated credit reserve account.

In the case of a serious, unexpected municipal event, the Selectboard may reduce the undesignated fund balance below the 12% minimum to compensate for these losses. A written plan to replenish the fund in a maximum of three fiscal years must be approved by the Selectboard at the time of the emergency fund balance appropriation.

Deferred Outflows and Inflows of Resources

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 29, 2019 on the assessed value listed as of April 1, 2019, for all real and personal property located in the Town. Taxes were due in two installments on October 15, 2019 and April 15, 2020. Interest on unpaid taxes commenced on October 16, 2019 and April 16, 2020, at 9% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$25,878 for the year ended June 30, 2020.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

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

At June 30, 2020, the Town's cash balances of \$3,644,930 were comprised of bank balances of \$3,698,964 of which \$446,104 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. The remaining bank balances of \$3,252,860 were collateralized by an irrevocable standby letter of credit in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 3,502,860
Savings accounts	196,104
	<u>\$ 3,698,964</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, 2020.

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, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2020 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 92,734	\$ 2,283,172
Credit reserve account	2,073,757	-
Nonmajor special revenue funds	126,198	14,872
Nonmajor capital projects funds	82,490	59,332
Nonmajor permanent funds	727	18,530
	<u>\$ 2,375,906</u>	<u>\$ 2,375,906</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2020 consisted of the following:

	Transfers From	Transfers To
General fund	\$ -	\$ 811,595
Nonmajor capital projects funds	363,200	-
	<u>\$ 811,595</u>	<u>\$ 811,595</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2020:

	Balance 7/1/19	Additions	Disposals	Balance 6/30/20
Non-depreciated assets:				
Land	\$ 264,658	\$ -	\$ -	\$ 264,658
	<u>264,658</u>	<u>-</u>	<u>-</u>	<u>264,658</u>
Depreciated assets:				
Land improvements	484,207	-	-	484,207
Buildings	1,806,680	-	-	1,806,680
Building improvements	228,237	-	-	228,237
Vehicles	1,771,066	234,530	(23,612)	1,981,984
Machinery and equipment	1,071,922	167,866	-	1,239,788
Infrastructure	8,986,619	383,975	-	9,370,594
	<u>14,348,731</u>	<u>786,371</u>	<u>(23,612)</u>	<u>15,111,490</u>
Less: accumulated depreciation	<u>(7,263,811)</u>	<u>(425,411)</u>	<u>14,173</u>	<u>(7,675,049)</u>
	<u>7,084,920</u>	<u>360,960</u>	<u>(9,439)</u>	<u>7,436,441</u>
Net capital assets	<u>\$ 7,349,578</u>	<u>\$ 360,960</u>	<u>\$ (9,439)</u>	<u>\$ 7,701,099</u>
<u>Current year depreciation</u>				
General government				\$ 5,798
Public safety				64,977
Public works				309,181
Recreation				18,277
Health and sanitation				17,908
Town-wide				9,270
				<u>\$ 425,411</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2020:

	Balance 7/1/19	Additions	Deletions	Balance 6/30/20	Current Year Portion
Notes from direct borrowings payable	\$ 113,927	\$ 8,524	\$ (57,628)	\$ 64,823	\$ 59,100

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

The Town leases a truck under a non-cancelable lease agreement. The term of the lease is for a seven year period expiring in November of 2020. Annual principal and interest payments are \$35,117. Interest is charged at a fixed rate of 2.79% per annum.	\$ 33,962
The Town leases a loader under a non-cancelable lease agreement. The term of the lease is for a six year period expiring in November of 2021. Annual principal and interest payments are \$24,086. Interest is charged at a fixed rate of 2.00% per annum.	23,614
The Town leases a copier under a non-cancelable lease agreement. The term of the lease is for a five year period expiring in July of 2024. Monthly principal and interest payments are \$179. Interest is charged at a fixed rate of 9.50% per annum.	<u>7,247</u>
Total Notes from Direct Borrowings Payable	<u>\$ 64,823</u>

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2021	\$ 59,100	\$ 2,048	\$ 61,148
2022	1,677	472	2,149
2023	1,843	305	2,148
2024	2,025	123	2,148
2025	178	1	179
	<u>\$ 64,823</u>	<u>\$ 2,949</u>	<u>\$ 67,772</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE 6 - 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.

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2020:

	Balance 7/1/19	Additions	Deletions	Balance 6/30/20	Current Year Portion
Accrued compensated absences	\$ 52,627	\$ 889	\$ -	\$ 53,516	\$ 10,703
Net OPEB liability	90,174	33,643	(40,854)	82,963	-
Net pension liability	216,191	96,459	(85,600)	227,050	-
Total	<u>\$ 358,992</u>	<u>\$ 130,991</u>	<u>\$ (126,454)</u>	<u>\$ 363,529</u>	<u>\$ 10,703</u>

Please see Notes 8, 19 and 20 for detailed information on each of the other long-term obligations.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations 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, 2020, the Town's liability for compensated absences is \$53,516.

NOTE 9 - RESTRICTED NET POSITION

At June 30, 2020, the Town had the following restricted net position:

Nonmajor special revenue funds (Schedule E)	
Restricted fund balance	\$ 54,773
Nonmajor permanent funds (Schedule I):	
Nonspendable fund balance	19,670
Restricted fund balance	<u>77,623</u>
	<u>\$ 152,066</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 - NONSPENDABLE FUND BALANCE

At June 30, 2020, the Town had the following nonspendable fund balance:

General fund:	
Prepaid items	\$ 12,000
Tax acquired property	42,210
Nonmajor permanent funds (Schedule I)	19,670
	<u>\$ 73,880</u>

NOTE 11 - RESTRICTED FUND BALANCES

At June 30, 2020, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 54,773
Nonmajor permanent funds (Schedule I)	77,623
	<u>\$ 132,396</u>

NOTE 12 - COMMITTED FUND BALANCES

At June 30, 2020, the Town had the following committed fund balances:

Credit reserve account	\$ 2,073,757
Nonmajor capital projects funds (Schedule G)	82,490
	<u>\$ 2,156,247</u>

NOTE 13 - ASSIGNED FUND BALANCES

At June 30, 2020, the Town had the following assigned fund balances:

General fund:	
Economic development	\$ 4,465
Channel 3	29,810
Police department	27,500
Public works crack sealing	16,005
Public works sidewalk maintenance	39,850
Public works roads maintenance	22,816
Recreation fund	8,054
Nonmajor special revenue funds (Schedule E)	144,901
	<u>\$ 293,401</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 14 - DEFICIT FUND BALANCES

At June 30, 2020, the Town had the following deficit fund balances:

Nonmajor special revenue funds (Schedule E):	
DEP Steamcrossing grant	\$ -
FD FireAct FEMA grant	128
Nonmajor capital projects funds (Schedule G):	
Roads Capital Reserve	50,376
ADA Upgrades, Legion, Town Office	5,512
	<u>\$ 56,016</u>

NOTE 15 - 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, 2020, the County of Oxford had no long-term debt. At June 30, 2020, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 16,440,495	14.97%	<u>\$ 2,461,741</u>

NOTE 16 - 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, 2020.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 16 - RISK MANAGEMENT (CONTINUED)

Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on 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, 2020. 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 17 - 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, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainebers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2019, there were 307 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.69%.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "AN" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 7.3% of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2020 was \$51,219.

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

At June 30, 2020, the Town reported a liability of \$227,050 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2019 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, 2019, the Town's proportion was 0.07428%, which was a decrease of 0.00471% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized total pension expense of \$45,240. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 26,883	\$ -
Changes of assumptions	11,498	-
Net difference between projected and actual earnings on pension plan investments	-	56,871
Changes in proportion and differences between contributions and proportionate share of contributions	17,350	10,544
Contributions subsequent to the measurement date	51,219	-
Total	<u>\$ 106,950</u>	<u>\$ 67,415</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

\$51,219 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, 2021. 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:	
2020	\$ 23,825
2021	(28,089)
2022	(7,383)
2023	(36)
2024	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2019, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility 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, 2019 are as follows:

Investment Rate of Return - 6.75% per annum for the year ended June 30, 2019, compounded annually.

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

Mortality Rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases - 1.91%

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, 2019 are summarized in the following table:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2019 for the Plan. 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 as of June 30, 2019 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.75% for the PLD Consolidated Plan.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.750%	6.750%	7.750%
Town's proportionate share of the net pension liability	\$ 517,205	\$ 227,050	\$ (44,362)

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, 2019 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, 2019 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2019, this was four years; for 2018, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period. 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, 2019 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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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

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

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2019 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

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

Employees Covered by Benefit Terms

At January 1, 2020, the following employees were covered by the benefit terms:

Active members	20
Retirees and spouses	-
Total	<u>20</u>

Contributions

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

Retiree Premium Amounts

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

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS 200	\$1,065	\$2,389
POS C	\$1,119	\$2,509
PPO 500	\$1,030	\$2,310
<u>Medicare</u>		
Medicare-Eligible Retirees	\$589	\$1,179

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the Town reported a liability of \$82,963 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2020 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2020, the Town recognized OPEB expense of \$10,502. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,897	\$ 33,838
Changes of assumptions	20,955	7,644
Contributions subsequent to the measurement date	786	-
Total	<u>\$ 25,638</u>	<u>\$ 41,482</u>

\$786 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2021	\$ (1,795)
2022	(1,795)
2023	(1,795)
2024	(1,795)
2025	(1,795)
Thereafter	(7,655)

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2020. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 2.74% per annum for June 30, 2020 was based upon a measurement date of December 36, 2019. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	1% Decrease	Discount Rate	1% Increase
	1.74%	2.74%	3.74%
Total OPEB liability	\$ 99,606	\$ 82,963	\$ 69,749
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 99,606</u>	<u>\$ 82,963</u>	<u>\$ 69,749</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 68,427	\$ 82,963	\$ 102,205
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 68,427</u>	<u>\$ 82,963</u>	<u>\$ 102,205</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2020, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2019. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

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

Assumptions

The actuarial assumptions used in the January 1, 2020 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2020, they are as follows:

Discount Rate - 2.74% per annum for year end 2020 reporting. 4.10% per annum for 2019 year end reporting.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 3007 and version 2020_b was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capital 2029+	1.50%
Extra Trend due to Taste/Technology 2029+	1.20%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2020 to 2023 were based on plan design, population weighting, renewal projections, and market analysis. For years 2024 - 2028, these are interpolated from 2023 to 2029 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense: 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2020, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

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

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

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

Rate of Mortality - Based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC _2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retiree Continuation Percentage:

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

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

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

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2020 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2020 was \$29,941.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 19 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at 16 Lovewell Pond Road, Fryeburg, Maine 04037.

NOTE 20 - 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 Selectboard. 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 Public Employees Retirement System and

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 20 - DEFERRED COMPENSATION PLANS (CONTINUED)

any newly-hired employee who wishes to enroll in the ICMA plan instead of the MPERS plan. The Town will match the employee's contribution into the 457 plan, up to a maximum Town contribution of 4%. The Town will make a contribution to any of the offered plans up to a maximum of 4% in total.

The Town's contributions to the plan for 2020, 2019 and 2018 were \$10,624, \$10,227 and \$13,097, 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 Selectboard. 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 Public Employees Retirement System or ICMA and any newly-hired employee who wishes to enroll in the VALIC plan instead of the MPERS 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 2020, 2019 and 2018 were \$3,861, \$3,255 and \$3,719, respectively.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

NOTE 21 - LETTER OF CREDIT

At June 30, 2020, the Town has an outstanding irrevocable standby letter of credit issued by the Federal Home Loan Bank of Pittsburgh serving as collateral for its deposits held at TD Bank, N.A. This letter of credit, which expires at the close of business on September 14, 2020, authorizes one draw only up to the amount of \$4,000,000. There were no draws for the year ended June 30, 2020.

NOTE 22 - 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, 2019, the most recent financial statements available, the Town of Fryeburg, Maine contributed \$15,000 to the Authority. Complete financial statements may be obtained from Eastern Slope Airport Authority at 210 Lyman Drive, P.O. Box 334, Fryeburg, Maine 04037-0334.

NOTE 23 - 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 24 - RESTATEMENT

In 2020 the Town determined that certain transactions had been omitted, therefore, a restatement of the Town's general fund unassigned fund balance and the credit reserve account committed fund balance were necessary.

The general fund unassigned fund balance and the credit reserve account committed fund balance were both restated to transfer funds in accordance with the Town's Fund Balance Policy from FY 2018 and FY 2019. As a result of these restatements, the general fund unassigned fund balance was decreased by \$887,242 from \$2,147,612 to \$1,260,370 and the credit reserve account committed fund balance increased by \$887,242 from \$884,638 to \$1,771,880.

Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1, Restated	\$ 1,260,370	\$ 1,260,370	\$ 1,260,370	\$ -
Resources (Inflows):				
Property taxes	6,775,786	6,775,786	6,773,521	(2,265)
Excise taxes	542,500	542,500	628,833	86,333
Intergovernmental revenues	731,330	731,330	804,196	72,866
Charges for services	269,783	269,783	317,081	47,298
Interest income	29,000	29,000	46,873	17,873
Other revenue	100,100	100,100	132,898	32,798
Amounts Available for Appropriation	<u>9,708,869</u>	<u>9,708,869</u>	<u>9,963,772</u>	<u>254,903</u>
Charges to Appropriations (Outflows):				
General government	566,541	566,541	533,599	32,942
Public safety	962,440	962,440	906,406	56,034
Recreation	118,124	118,124	114,790	3,334
Parks	14,400	14,400	6,873	7,527
Public works	692,307	692,307	610,357	81,950
Library	95,036	95,036	90,535	4,501
Civil services	151,727	151,727	142,318	9,409
County assessment	401,671	401,671	401,671	-
Education	4,322,082	4,322,082	4,322,082	-
Unclassified	240,488	243,013	192,683	50,330
Health and sanitation	446,280	446,280	396,307	49,973
Debt service	74,203	74,203	74,203	-
Transfers to other funds	363,200	811,595	811,595	-
Total Charges to Appropriations	<u>8,448,499</u>	<u>8,899,419</u>	<u>8,603,419</u>	<u>296,000</u>
Budgetary Fund Balance, June 30	<u>\$ 1,260,370</u>	<u>\$ 809,450</u>	<u>\$ 1,360,353</u>	<u>\$ 550,903</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*

	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>						
Proportion of the net pension liability	0.07%	0.08%	0.07%	0.06%	0.10%	0.10%
Proportionate share of the net pension liability	\$ 227,050	\$ 216,191	\$ 270,884	\$ 341,130	\$ 164,376	\$ 91,259
Covered payroll	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777	\$ 598,562
Proportionate share of the net pension liability as a percentage of its covered payroll	36.58%	34.51%	52.02%	68.46%	32.18%	15.25%
Plan fiduciary net position as a percentage of the total pension liability	90.62%	91.14%	86.43%	81.61%	88.27%	94.10%

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

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>PLD Plan:</u>						
Contractually required contribution	\$ 51,219	\$ 45,312	\$ 43,852	\$ 33,910	\$ 20,942	\$ 20,625
Contributions in relation to the contractually required contribution	<u>(51,219)</u>	<u>(45,312)</u>	<u>(43,852)</u>	<u>(33,910)</u>	<u>(20,942)</u>	<u>(20,625)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 676,231	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777
Contributions as a percentage of covered payroll	7.57%	7.30%	7.00%	6.51%	4.20%	4.04%

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

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/19 (Reporting December 31, 2019)	\$ 90,174	\$ -	\$ 90,174
Changes for the year:			
Service cost	10,621	-	10,621
Interest	4,109	-	4,109
Changes of benefits	(1,601)	-	(1,601)
Differences between expected and actual experience	(38,068)	-	(38,068)
Changes of assumptions	18,913	-	18,913
Contributions - employer	-	1,185	(1,185)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(1,185)	(1,185)	-
Administrative expense	-	-	-
Net changes	(7,211)	-	(7,211)
Balances at 1/1/20 (Reporting December 31, 2020)	\$ 82,963	\$ -	\$ 82,963

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	2020	2019	2018
<u>Total OPEB liability</u>			
Service cost (BOY)	\$ 10,621	\$ 11,591	\$ 8,927
Interest (includes interest on service cost)	4,109	3,357	2,712
Changes of benefit terms	(1,601)	-	-
Differences between expected and actual experience	(38,068)	-	6,234
Changes of assumptions	18,913	(10,192)	6,630
Benefit payments, including refunds of member contributions	(1,185)	(1,139)	(1,501)
Net change in total OPEB liability	\$ (7,211)	\$ 3,617	\$ 23,002
Total OPEB liability - beginning	\$ 90,174	\$ 86,557	\$ 63,555
Total OPEB liability - ending	\$ 82,963	\$ 90,174	\$ 86,557
<u>Plan fiduciary net position</u>			
Contributions - employer	1,185	1,139	1,501
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of member contributions	(1,185)	(1,139)	(1,501)
Administrative expense	-	-	-
Net change in fiduciary net position	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -
Net OPEB liability - ending	<u>\$ 82,963</u>	<u>\$ 90,174</u>	<u>\$ 86,557</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-
Covered payroll	\$ 936,947	\$ 866,485	\$ 866,485
Net OPEB liability as a percentage of covered payroll	8.9%	10.4%	10.0%

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

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

TOWN OF FRYEBURG, MAINE
SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>			
Employer contributions	\$ 1,185	\$ 1,139	\$ 1,501
Benefit payments	<u>(1,185)</u>	<u>(1,139)</u>	<u>(1,501)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 \$ 936,947	 \$ 866,485	 \$ 866,485
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

Changes of Assumptions

MEPERS PLD Plan:

There have been no changes in actuarial assumptions since the last measurement date.

MMEHT OPEB Plan:

There was a change in the discount rate from 4.10% to 2.74% per GASB 75 discount rate selection. The repeal of the "Cadillac Tax" was reflected in this valuation by removing the previously planned excise tax.

Other Supplementary Information

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

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

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL REVENUES
 FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,775,786	\$ 6,775,786	\$ 6,773,521	\$ (2,265)
Auto excise	539,000	539,000	623,494	84,494
Airplane excise	500	500	548	48
Boat excise	3,000	3,000	4,791	1,791
Intergovernmental revenues:				
State revenue sharing	296,051	296,051	332,229	36,178
Homestead reimbursement	165,135	165,135	165,135	-
LRAP	55,616	55,616	57,000	1,384
Tree growth	-	-	31,370	31,370
BETE reimbursement	211,528	211,528	211,578	50
Veterans exemption	3,000	3,000	3,405	405
General assistance	-	-	3,479	3,479
Charges for services:				
Tax lien fees	9,000	9,000	8,886	(114)
Clerk fees	16,533	16,533	20,643	4,110
Animal control	2,000	2,000	3,162	1,162
Building permits	10,000	10,000	18,415	8,415
Plumbing permits	5,000	5,000	11,723	6,723
Solid waste fees	181,200	181,200	192,571	11,371
Police	24,050	24,050	31,784	7,734
Public works	-	-	75	75
Recreation	20,000	20,000	28,054	8,054
Library	2,000	2,000	1,768	(232)
Interest income:				
Tax and lien interest	29,000	29,000	31,286	2,286
Interest income	-	-	15,587	15,587
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Cable tv fees	-	-	29,211	29,211
Miscellaneous other	100	100	3,687	3,587
Amounts Available for Appropriation	<u>\$ 8,448,499</u>	<u>\$ 8,448,499</u>	<u>\$ 8,703,402</u>	<u>\$ 254,903</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, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Selectboard	\$ 14,576	\$ -	\$ 14,576	\$ 15,194	\$ (618)
Administration	502,365	-	502,365	476,862	25,503
Planning board	7,500	-	7,500	4,609	2,891
Appeals board	500	-	500	80	420
Conservation committee	1,500	-	1,500	1,490	10
Professional services	40,100	-	40,100	35,364	4,736
Total	566,541	-	566,541	533,599	32,942
PUBLIC SAFETY:					
Fire department	204,268	-	204,268	202,902	1,366
Saco valley fire department	31,425	-	31,425	31,425	-
Police department	639,075	-	639,075	584,407	54,668
Rescue department	87,672	-	87,672	87,672	-
Total	962,440	-	962,440	906,406	56,034
RECREATION	118,124	-	118,124	114,790	3,334
PARKS	14,400	-	14,400	6,873	7,527
PUBLIC WORKS:					
Roads	692,307	-	692,307	610,357	81,950
Total	692,307	-	692,307	610,357	81,950
LIBRARY	95,036	-	95,036	90,535	4,501
CIVIL SERVICES	151,727	-	151,727	142,318	9,409

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
DEBT SERVICE	74,203	-	74,203	74,203	-
COUNTY TAX	401,671	-	401,671	401,671	-
EDUCATION	4,322,082	-	4,322,082	4,322,082	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	3,571	10,429
Townwide insurance/deferred comp.	151,000	-	151,000	132,774	18,226
Service organizations	13,599	-	13,599	11,813	1,786
Social services	10,000	-	10,000	10,000	-
Cable TV	-	2,525	2,525	2,525	-
Airport	15,000	-	15,000	15,000	-
Town buildings	200	-	200	303	(103)
CS Snow school property	5,000	-	5,000	3,966	1,034
Annual dues/memberships	5,811	-	5,811	5,662	149
Overlay/abatements	25,878	-	25,878	7,069	18,809
Total	240,488	2,525	243,013	192,683	50,330
HEALTH AND SANITATION:					
Solid waste/recycling	446,280	-	446,280	396,307	49,973
Total	446,280	-	446,280	396,307	49,973
TRANSFERS TO OTHER FUNDS:					
Capital projects funds	363,200	448,395	811,595	811,595	-
Total	363,200	448,395	811,595	811,595	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 8,448,499	\$ 450,920	\$ 8,899,419	\$ 8,603,419	\$ 296,000

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 81,524	\$ -	\$ 115,096	\$ 196,620
Due from other governments	6,696	-	-	6,696
Due from other funds	126,198	82,490	727	209,415
TOTAL ASSETS	<u>\$ 214,418</u>	<u>\$ 82,490</u>	<u>\$ 115,823</u>	<u>\$ 412,731</u>
LIABILITIES				
Due to other funds	\$ 14,872	\$ 59,332	\$ 18,530	\$ 92,734
TOTAL LIABILITIES	<u>14,872</u>	<u>59,332</u>	<u>18,530</u>	<u>92,734</u>
FUND BALANCES				
Nonspendable	-	-	19,670	19,670
Restricted	54,773	-	77,623	132,396
Committed	-	82,490	-	82,490
Assigned	144,901	-	-	144,901
Unassigned	(128)	(59,332)	-	(59,460)
TOTAL FUND BALANCES	<u>199,546</u>	<u>23,158</u>	<u>97,293</u>	<u>319,997</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 214,418</u>	<u>\$ 82,490</u>	<u>\$ 115,823</u>	<u>\$ 412,731</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, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 438	\$ -	\$ 665	\$ 1,103
Intergovernmental income	327,455	-	-	327,455
Other	71,161	-	50	71,211
TOTAL REVENUES	<u>399,054</u>	<u>-</u>	<u>715</u>	<u>399,769</u>
EXPENDITURES				
Capital outlay	-	777,939	-	777,939
Other	361,096	-	3,194	364,290
TOTAL EXPENDITURES	<u>361,096</u>	<u>777,939</u>	<u>3,194</u>	<u>1,142,229</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>37,958</u>	<u>(777,939)</u>	<u>(2,479)</u>	<u>(742,460)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	363,200	-	363,200
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>363,200</u>	<u>-</u>	<u>363,200</u>
NET CHANGE IN FUND BALANCES	37,958	(414,739)	(2,479)	(379,260)
FUND BALANCES - JULY 1	<u>161,588</u>	<u>437,897</u>	<u>99,772</u>	<u>699,257</u>
FUND BALANCES - JUNE 30	<u>\$ 199,546</u>	<u>\$ 23,158</u>	<u>\$ 97,293</u>	<u>\$ 319,997</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, 2020

	American Legion	Chandler Fund	Library	Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Conservation Grant
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ 45,980	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	2,870	-	-	1,305	19	36,283	250	-
TOTAL ASSETS	<u>\$ 2,870</u>	<u>\$ -</u>	<u>\$ 45,980</u>	<u>\$ 1,305</u>	<u>\$ 19</u>	<u>\$ 36,283</u>	<u>\$ 250</u>	<u>\$ -</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ 3,120	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>3,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	19	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	2,870	-	42,860	1,305	-	36,283	250	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>2,870</u>	<u>-</u>	<u>42,860</u>	<u>1,305</u>	<u>19</u>	<u>36,283</u>	<u>250</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 2,870</u>	<u>\$ -</u>	<u>\$ 45,980</u>	<u>\$ 1,305</u>	<u>\$ 19</u>	<u>\$ 36,283</u>	<u>\$ 250</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Aquifer Fund	Fuel Assistance	MPERS Credit	Library Bicentennial Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 29,620	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-
Due from other funds	3,221	13,771	-	500	3,089	240	1,750
TOTAL ASSETS	<u>\$ 3,221</u>	<u>\$ 13,771</u>	<u>\$ 29,620</u>	<u>\$ 500</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 1,750</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 4,764	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	500	3,089	240	1,750
Committed	-	-	-	-	-	-	-
Assigned	3,221	13,771	24,856	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>3,221</u>	<u>13,771</u>	<u>24,856</u>	<u>500</u>	<u>3,089</u>	<u>240</u>	<u>1,750</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 3,221</u>	<u>\$ 13,771</u>	<u>\$ 29,620</u>	<u>\$ 500</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 1,750</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Fire Dept. Mulford Grant	CDBG Planning Grant	DEP Streamcrossing Grant	Mulford Pass through Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence	Recreation Fireworks
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,478	\$ 446	\$ -	\$ -
Due from other governments	-	-	6,463	-	-	-	-	-	-
Due from other funds	1,328	1,294	-	3,894	12,493	-	291	1,341	4,250
TOTAL ASSETS	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 6,463</u>	<u>\$ 3,894</u>	<u>\$ 12,493</u>	<u>\$ 5,478</u>	<u>\$ 737</u>	<u>\$ 1,341</u>	<u>\$ 4,250</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ 6,463	\$ -	\$ -	\$ 164	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>6,463</u>	<u>-</u>	<u>-</u>	<u>164</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	1,328	1,294	-	3,894	-	5,314	-	1,341	4,250
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	12,493	-	737	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>1,328</u>	<u>1,294</u>	<u>-</u>	<u>3,894</u>	<u>12,493</u>	<u>5,314</u>	<u>737</u>	<u>1,341</u>	<u>4,250</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 6,463</u>	<u>\$ 3,894</u>	<u>\$ 12,493</u>	<u>\$ 5,478</u>	<u>\$ 737</u>	<u>\$ 1,341</u>	<u>\$ 4,250</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Conservation Committee	PD Donations	Poland Spring	Mulford Library	Lifelong Library Grant	FD LED Lighting Grant	ESRA Hangar Grant	Wards Brook Aquifer Report
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	600	1,185	5,000	1,330	655	-	-	1,500
TOTAL ASSETS	<u>\$ 600</u>	<u>\$ 1,185</u>	<u>\$ 5,000</u>	<u>\$ 1,330</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</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 (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	1,185	-	1,330	-	-	-	1,500
Committed	-	-	-	-	-	-	-	-
Assigned	600	-	5,000	-	655	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>600</u>	<u>1,185</u>	<u>5,000</u>	<u>1,330</u>	<u>655</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 600</u>	<u>\$ 1,185</u>	<u>\$ 5,000</u>	<u>\$ 1,330</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Age Friendly AARP Grant	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	Library Shelves	FD FireAct Grant	BP Vests Grant	Recreation Donations	Total
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,524
Due from other governments	-	-	-	-	-	233	-	-	6,696
Due from other funds	-	30	5,248	-	20,000	-	1,055	1,406	126,198
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 5,248</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 233</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 214,418</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361	\$ -	\$ -	\$ 14,872
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>361</u>	<u>-</u>	<u>-</u>	<u>14,872</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	30	5,248	-	20,000	-	1,055	1,406	54,773
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	144,901
Unassigned	-	-	-	-	-	(128)	-	-	(128)
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>30</u>	<u>5,248</u>	<u>-</u>	<u>20,000</u>	<u>(128)</u>	<u>1,055</u>	<u>1,406</u>	<u>199,546</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 5,248</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 233</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 214,418</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, 2020

	American Legion	Chandler Fund	Library	Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Conservation Grant
REVENUES								
Interest income	\$ -	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	9,650	-	-	-
Other income	3,711	6,461	2,874	5,000	-	7,000	50	-
TOTAL REVENUES	<u>3,711</u>	<u>6,461</u>	<u>3,119</u>	<u>5,000</u>	<u>9,650</u>	<u>7,000</u>	<u>50</u>	<u>-</u>
EXPENDITURES								
Other	4,914	6,461	5,603	6,500	4,322	-	-	750
TOTAL EXPENDITURES	<u>4,914</u>	<u>6,461</u>	<u>5,603</u>	<u>6,500</u>	<u>4,322</u>	<u>-</u>	<u>-</u>	<u>750</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(1,203)	-	(2,484)	(1,500)	5,328	7,000	50	(750)
FUND BALANCES (DEFICITS) - JULY 1	<u>4,073</u>	<u>-</u>	<u>45,344</u>	<u>2,805</u>	<u>(5,309)</u>	<u>29,283</u>	<u>200</u>	<u>750</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 2,870</u>	<u>\$ -</u>	<u>\$ 42,860</u>	<u>\$ 1,305</u>	<u>\$ 19</u>	<u>\$ 36,283</u>	<u>\$ 250</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, 2020

	Aquifer Fund	Fuel Assistance	MPERS Credit	Library Bicentennial Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES							
Interest income	\$ -	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	1,560	3,002	-	500	-	-	-
TOTAL REVENUES	<u>1,560</u>	<u>3,002</u>	<u>168</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
Other	-	240	-	-	-	-	4,257
TOTAL EXPENDITURES	<u>-</u>	<u>240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,257</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	1,560	2,762	168	500	-	-	(4,257)
FUND BALANCES (DEFICITS) - JULY 1	<u>1,661</u>	<u>11,009</u>	<u>24,688</u>	<u>-</u>	<u>3,089</u>	<u>240</u>	<u>6,007</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 3,221</u>	<u>\$ 13,771</u>	<u>\$ 24,856</u>	<u>\$ 500</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 1,750</u>

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Fire Dept. Mulford Grant	CDBG Planning Grant	DEP Streamcrossing Grant	Mulford Pass through Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence	Recreation Fireworks
REVENUES									
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ 3	\$ -	\$ -
Intergovernmental income	-	-	6,463	52,500	-	-	-	-	-
Other income	-	-	-	-	-	1,696	-	1,126	5,250
TOTAL REVENUES	-	-	6,463	52,500	-	1,718	3	1,126	5,250
EXPENDITURES									
Other	-	-	6,463	51,500	-	-	-	-	1,000
TOTAL EXPENDITURES	-	-	6,463	51,500	-	-	-	-	1,000
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	-	1,000	-	1,718	3	1,126	4,250
FUND BALANCES (DEFICITS) - JULY 1	1,328	1,294	-	2,894	12,493	3,596	734	215	-
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ -</u>	<u>\$ 3,894</u>	<u>\$ 12,493</u>	<u>\$ 5,314</u>	<u>\$ 737</u>	<u>\$ 1,341</u>	<u>\$ 4,250</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, 2020

	Conservation Committee	PD Donations	Poland Spring	Mulford Library	Lifelong Library Grant	FD LED Lighting Grant	ESRA Hangar Grant	Library MHC Cares Grant
REVENUES								
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	248,282	1,500
Other income	500	1,590	5,000	-	655	826	-	-
TOTAL REVENUES	<u>500</u>	<u>1,590</u>	<u>5,000</u>	<u>-</u>	<u>655</u>	<u>826</u>	<u>248,282</u>	<u>1,500</u>
EXPENDITURES								
Other	-	2,340	5,000	-	-	826	248,282	-
TOTAL EXPENDITURES	<u>-</u>	<u>2,340</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>826</u>	<u>248,282</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	500	(750)	-	-	655	-	-	1,500
FUND BALANCES (DEFICITS) - JULY 1	<u>100</u>	<u>1,935</u>	<u>5,000</u>	<u>1,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 600</u>	<u>\$ 1,185</u>	<u>\$ 5,000</u>	<u>\$ 1,330</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</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, 2020

	Age Friendly AARP Grant	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	Library Shelves	FD FireAct Grant	BP Vests Grant	Recreation Donations	Total
REVENUES									
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438
Intergovernmental income	-	-	-	8,722	-	338	-	-	327,455
Other income	2,060	-	2,300	-	20,000	-	-	-	71,161
TOTAL REVENUES	<u>2,060</u>	<u>-</u>	<u>2,300</u>	<u>8,722</u>	<u>20,000</u>	<u>338</u>	<u>-</u>	<u>-</u>	<u>399,054</u>
EXPENDITURES									
Other	2,060	-	-	8,722	-	466	1,040	350	361,096
TOTAL EXPENDITURES	<u>2,060</u>	<u>-</u>	<u>-</u>	<u>8,722</u>	<u>-</u>	<u>466</u>	<u>1,040</u>	<u>350</u>	<u>361,096</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	2,300	-	20,000	(128)	(1,040)	(350)	37,958
FUND BALANCES (DEFICITS) - JULY 1	<u>-</u>	<u>30</u>	<u>2,948</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,095</u>	<u>1,756</u>	<u>161,588</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 5,248</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ (128)</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 199,546</u>

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

Capital Projects Funds

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2020

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
ASSETS							
Due from other funds	\$ 7,813	\$ -	\$ 5,650	\$ 2,918	\$ 30,439	\$ 170	\$ -
TOTAL ASSETS	<u>\$ 7,813</u>	<u>\$ -</u>	<u>\$ 5,650</u>	<u>\$ 2,918</u>	<u>\$ 30,439</u>	<u>\$ 170</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ 50,376	\$ -	\$ -	\$ -	\$ -	\$ 3,444
TOTAL LIABILITIES	<u>-</u>	<u>50,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,444</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	7,813	-	5,650	2,918	30,439	170	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	(50,376)	-	-	-	-	(3,444)
TOTAL FUND BALANCES (DEFICITS)	<u>7,813</u>	<u>(50,376)</u>	<u>5,650</u>	<u>2,918</u>	<u>30,439</u>	<u>170</u>	<u>(3,444)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 7,813</u>	<u>\$ -</u>	<u>\$ 5,650</u>	<u>\$ 2,918</u>	<u>\$ 30,439</u>	<u>\$ 170</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
ASSETS						
Due from other funds	\$ -	\$ 19,305	\$ 5,238	\$ -	\$ 10,957	\$ 82,490
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 19,305</u>	<u>\$ 5,238</u>	<u>\$ -</u>	<u>\$ 10,957</u>	<u>\$ 82,490</u>
LIABILITIES						
Due to other funds	\$ 5,512	\$ -	\$ -	\$ -	\$ -	\$ 59,332
TOTAL LIABILITIES	<u>5,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,332</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	19,305	5,238	-	10,957	82,490
Assigned	-	-	-	-	-	-
Unassigned	(5,512)	-	-	-	-	(59,332)
TOTAL FUND BALANCES (DEFICITS)	<u>(5,512)</u>	<u>19,305</u>	<u>5,238</u>	<u>-</u>	<u>10,957</u>	<u>23,158</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 19,305</u>	<u>\$ 5,238</u>	<u>\$ -</u>	<u>\$ 10,957</u>	<u>\$ 82,490</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, 2020

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
REVENUES							
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
Capital outlay	196,138	388,411	40,331	-	3,424	-	4,292
TOTAL EXPENDITURES	<u>196,138</u>	<u>388,411</u>	<u>40,331</u>	<u>-</u>	<u>3,424</u>	<u>-</u>	<u>4,292</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(196,138)</u>	<u>(388,411)</u>	<u>(40,331)</u>	<u>-</u>	<u>(3,424)</u>	<u>-</u>	<u>(4,292)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	25,000	300,000	30,700	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>300,000</u>	<u>30,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(171,138)</u>	<u>(88,411)</u>	<u>(9,631)</u>	<u>-</u>	<u>(3,424)</u>	<u>-</u>	<u>(4,292)</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>178,951</u>	<u>38,035</u>	<u>15,281</u>	<u>2,918</u>	<u>33,863</u>	<u>170</u>	<u>848</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 7,813</u>	<u>\$ (50,376)</u>	<u>\$ 5,650</u>	<u>\$ 2,918</u>	<u>\$ 30,439</u>	<u>\$ 170</u>	<u>\$ (3,444)</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, 2020

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
REVENUES						
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	3,243	-	-	142,100	-	777,939
TOTAL EXPENDITURES	3,243	-	-	142,100	-	777,939
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,243)	-	-	(142,100)	-	(777,939)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	7,500	-	-	-	363,200
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	7,500	-	-	-	363,200
NET CHANGE IN FUND BALANCES (DEFICITS)	(3,243)	7,500	-	(142,100)	-	(414,739)
FUND BALANCES (DEFICITS) - JULY 1	(2,269)	11,805	5,238	142,100	10,957	437,897
FUND BALANCES (DEFICITS) - JUNE 30	\$ (5,512)	\$ 19,305	\$ 5,238	\$ -	\$ 10,957	\$ 23,158

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, 2020

	<u>Cemetery Bequeaths</u>	<u>Cemetery Interest</u>	<u>Non-Town Cemetery Bequeaths</u>	<u>School</u>
ASSETS				
Cash and cash equivalents	\$ 18,581	\$ 46,768	\$ 1,428	\$ 6,874
Due from other funds	127	-	-	400
TOTAL ASSETS	<u>\$ 18,708</u>	<u>\$ 46,768</u>	<u>\$ 1,428</u>	<u>\$ 7,274</u>
LIABILITIES				
Due to others funds	\$ -	\$ 18,329	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>18,329</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	18,270	-	1,400	-
Restricted	438	28,439	28	7,274
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>18,708</u>	<u>28,439</u>	<u>1,428</u>	<u>7,274</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,708</u>	<u>\$ 46,768</u>	<u>\$ 1,428</u>	<u>\$ 7,274</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2020

	Reforestation Funds	Hospital Trust	Eastman	Total
ASSETS				
Cash and cash equivalents	\$ 7,136	\$ 33,392	\$ 917	\$ 115,096
Due from other funds	-	-	200	727
TOTAL ASSETS	<u>\$ 7,136</u>	<u>\$ 33,392</u>	<u>\$ 1,117</u>	<u>\$ 115,823</u>
LIABILITIES				
Due to others funds	\$ 201	\$ -	\$ -	\$ 18,530
TOTAL LIABILITIES	<u>201</u>	<u>-</u>	<u>-</u>	<u>18,530</u>
FUND BALANCES				
Nonspendable	-	-	-	19,670
Restricted	6,935	33,392	1,117	77,623
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,935</u>	<u>33,392</u>	<u>1,117</u>	<u>97,293</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,136</u>	<u>\$ 33,392</u>	<u>\$ 1,117</u>	<u>\$ 115,823</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, 2020

	<u>Cemetery Bequeaths</u>	<u>Cemetery Interest</u>	<u>Non-Town Cemetery Bequeaths</u>	<u>School</u>
REVENUES				
Investment income	\$ -	\$ 389	\$ 8	\$ 32
Other income	-	50	-	-
TOTAL REVENUES	<u>-</u>	<u>439</u>	<u>8</u>	<u>32</u>
EXPENDITURES				
Other	-	3,162	-	32
TOTAL EXPENDITURES	<u>-</u>	<u>3,162</u>	<u>-</u>	<u>32</u>
NET CHANGE IN FUND BALANCES	-	(2,723)	8	-
FUND BALANCES - JULY 1	<u>18,708</u>	<u>31,162</u>	<u>1,420</u>	<u>7,274</u>
FUND BALANCES - JUNE 30	<u>\$ 18,708</u>	<u>\$ 28,439</u>	<u>\$ 1,428</u>	<u>\$ 7,274</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Investment income	\$ 41	\$ 190	\$ 5	\$ 665
Other income	-	-	-	50
TOTAL REVENUES	<u>41</u>	<u>190</u>	<u>5</u>	<u>715</u>
EXPENDITURES				
Other	-	-	-	3,194
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,194</u>
NET CHANGE IN FUND BALANCES	41	190	5	(2,479)
FUND BALANCES - JULY 1	<u>6,894</u>	<u>33,202</u>	<u>1,112</u>	<u>99,772</u>
FUND BALANCES - JUNE 30	<u>\$ 6,935</u>	<u>\$ 33,392</u>	<u>\$ 1,117</u>	<u>\$ 97,293</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, 2020

	Land and Non-depreciable Assets	Buildings Building Improvements and Land Improvements	Machinery, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 61,250	\$ 169,125	\$ 8,524	\$ -	\$ 238,899
Public Safety	60,000	330,457	1,598,108	-	1,988,565
Public Works	-	396,205	1,313,176	9,349,606	11,058,987
Recreation	70,000	615,576	82,724	-	768,300
Health and Sanitation	55,000	158,433	213,240	20,988	447,661
Town-wide	18,408	849,328	6,000	-	873,736
Total General Capital Assets	264,658	2,519,124	3,221,772	9,370,594	15,376,148
Less: Accumulated Depreciation	-	(1,794,958)	(2,214,910)	(3,665,181)	(7,675,049)
Net General Capital Assets	<u>\$ 264,658</u>	<u>\$ 724,166</u>	<u>\$ 1,006,862</u>	<u>\$ 5,705,413</u>	<u>\$ 7,701,099</u>

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2020

	General Capital Assets 7/1/19	Additions	Deletions	General Capital Assets 6/30/20
General Government	\$ 230,375	\$ 8,524	\$ -	\$ 238,899
Public Safety	1,777,648	234,529	(23,612)	1,988,565
Public Works	10,515,670	543,317	-	11,058,987
Recreation	768,299	1	-	768,300
Health and Sanitation	447,661	-	-	447,661
Town-wide	873,736	-	-	873,736
Total General Capital Assets	14,613,389	786,371	(23,612)	15,376,148
Less: Accumulated Depreciation	(7,263,811)	(425,411)	14,173	(7,675,049)
Net General Capital Assets	<u>\$ 7,349,578</u>	<u>\$ 360,960</u>	<u>\$ (9,439)</u>	<u>\$ 7,701,099</u>

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



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

Selectboard
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, 2020 and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine's basic financial statements and have issued our report thereon dated February 10, 2021.

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.

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*. We noted certain other matters that we reported to management of the Town of Fryeburg, Maine in a separate letter dated December 3, 2020.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
February 10, 2021

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 2021-2022		
ARTICLE 1.	Elect a Moderator for June 8th	
ARTICLE 2.	Secret Ballot voting for one (1) Select Board member for 3-year terms, two (2) School Board Directors for 3-year terms, one (1) Alternate School Board for 3-year term	
ARTICLE 3- ADMINISTRATION		
Salaries & Wages: Full-Time and Election Workers.	\$ 311,791	Town Manager, CEO/Assessor, Bookkeeper, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 28,542	Payroll taxes and workers compensation.
Health Insurance	\$ 102,036	Health Insurance for 6 full time staff.
Employees Costs	\$ 7,250	Travel, training, membership dues.
Supplies	\$ 27,150	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	\$ 7,120	Electricity, heat, water, internet, telephone.
Repair & Maintenance	\$ 5,600	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 33,774	Annual municipal software license. Annual online website for assessing. Tax assessing software. Security system. Town web site. Postage meter rental. Computer Tech. Copier lease
Total Administration	\$ 523,263	
ARTICLE 4 - LAW ENFORCEMENT		
Salaries & Wages Full-Time	\$ 311,691	Police Chief, Lieutenant, Sargent and 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 135,560	Reserve shifts to cover vacations, sick time, river patrol, court, Fryeburg Fair, and cleaning services.
Taxes, Workers Compensation	\$ 67,701	Payroll taxes and workers compensation.
Health Insurance	\$ 85,908	Health Insurance for 5 full time officers.
Employees Costs	\$ 13,836	Travel, training, dues, and subscriptions. Ammunition.
Supplies	\$ 11,200	Uniforms, postage, copier paper, computer and office supplies.
Utilities	\$ 11,082	Metro switch, jet packs, cell phone, internet line, phone and fax line.
Repair & Maintenance	\$ 45,220	Gas for vehicles and boats. Parts and labor for 5 vehicles, 3 boats & trailers. Equipment for cruisers.
Building Expense	\$ 1,000	Maintenance and repairs as needed per lease agreement.
Contractual Services	\$ 11,200	Police Software. Computer Tech Support.
Total Law Enforcement	\$ 694,398	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	\$ 93,665	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 14,829	Payroll taxes and workers compensation.
Health Insurance	\$ 34,142	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 4,830	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement, PPE.
Utilities	\$ 8,578	Heat, electricity, telephone and fax lines, internet.
Repair & Maintenance	\$ 20,500	Equipment parts and repairs; backhoe, compactors, roll-off truck, fork lift, chipper. Propane, gas and diesel for various equipment. Basic building upkeep and site improvements
Contractual Services	\$ 307,995	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
Total Solid Waste	\$ 485,289	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 269,400	Director & Assistant Public Works Director, 3 full-time crew, 1 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 57,150	Payroll taxes and workers compensation.
Health Insurance	\$ 77,031	Health insurance for 5 full time crew.
Employees Costs	\$ 1,050	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 99,900	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1,000 tons of salt, 1,200 yards sand. Signs. Uniforms.
Utilities	\$ 10,395	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 173,900	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	\$ 29,111	Plowing: Main Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
Total Public Works	\$ 717,937	

ARTICLE 7- FIRE DEPARTMENT		
Salaries & Wages Full-Time and on-call firemen.	\$ 110,012	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 35,202	Payroll taxes and workers compensation.
Health Insurance	\$ 12,974	Health insurance for fire chief.
Employees Costs	\$ 5,312	Travel, training, dues & subscription. Hepatitis vaccines. Air pack physicals.
Supplies	\$ 9,540	Office and cleaning supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	\$ 11,905	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 44,025	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel. Repairs for Fire Engines.
Contractual Services	\$ 1,708	Software license. Computer Technical support. Fire extinguishers.
Total Fire Department	\$ 230,678	
ARTICLE 8 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 53,618	Full-time Librarian and two part time aids. Cleaning services.
Taxes, Workers Compensation	\$ 4,542	Payroll taxes and workers compensation.
Health Insurance	\$ 12,974	Health Insurance for full-time Librarian.
Employees Costs	\$ 445	Maine Library Association. Training and travel. Library meetings
Supplies	\$ 13,550	Office and cleaning supplies. Books, programming and postage.
Utilities	\$ 7,730	Heat, water, electricity, telephone, fax, internet.
Repair & Maintenance	\$ 2,500	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	\$ 1,365	Library software. Computer technician support. Copier Maintenance agreement.
Total Library	\$ 96,724	
ARTICLE 9 - RECREATION		
Salaries & Wages Full & Part Time	\$ 97,197	Recreation Director. Summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 15,347	Payroll taxes and workers compensation.
Health Insurance	\$ 12,974	Health insurance for Recreation Director.
Employee Costs	\$ 600	Travel and training. Background checks for coaches
Programs	\$ 1,000	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party.
Repair & Maintenance	\$ 3,000	For field maintenance.
Total Recreation	\$ 130,118	

ARTICLE 10 - EQUIPMENT CAPITAL RESERVE		
Town Office: Back-up/standby power supply for Town Office	\$	9,200
Recreation: Equipment replacement reserve.	\$	10,000
Total Equipment Capital Reserve	\$	19,200
ARTICLE 11 - FIRE DEPARTMENT TRUCK FUND ACCOUNT		
The current truck fund balance is \$57,813. Adding \$50,000 will increase the balance to \$107,813. Will be used to replace fire apparatus	\$	50,000
ARTICLE 12 - PUBLIC WORKS VEHICLE CAPITAL RESERVE		
For the purchase of a pick-up to haul mowers, watering equipment, and to transport crew. The 1983 Chevy maintenance truck will be replaced.	\$	10,000
ARTICLE 13 - PUBLIC WORKS TRUCK FUND ACCOUNT		
Current truck fund balance is \$0. Will be used to replace dump/plow trucks as needed.	\$	50,000
ARTICLE 14 - POLICE VEHICLE CAPITAL RESERVE		
Police SUV and equipment \$56,000.	\$	56,000
ARTICLE 15 - ROAD CAPITAL RESERVE ACCOUNT		
Phase 1 of Stanley Hill Road reconstruction (reclaim, add gravel, base pave)	\$	100,000
ARTICLE 16 - CREDIT RESERVE ACCOUNT		
The \$227,263 will be used to complete the projects outlined in the 5-year road plan, notably the remaining cost of Phase I of Stanley Hill Road reconstruction. Approving Article 15 will not impact the tax rate.	\$	227,263
ARTICLE 17 - SACO VALLEY FIRE DEPARTMENT		
Provides contract services from the Saco Valley Fire Department for first response in North Fryeburg and support as needed in the rest of the Town.	\$	32,725
ARTICLE 18 - FRYEBURG RESCUE		
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$	92,849
ARTICLE 19 - DEBT SERVICE		
Lease for Police Office space in Rescue Building.	\$1435/month 2021	\$ 17,436
Total Debt Service	\$	17,436

ARTICLE 20, 21, 22, 23, 24, 25, 26, 27 - BOARDS & COMMITTEES	
Appeals Board - Trainings	\$ 500
Planning Board - Contact with SMPDC to update zoning maps. Training, travel.	\$ 3,500
Select Board - 5 stipends \$2,600 each. Taxes, Workers Comp, training, manuals. (Select Board recommends \$14,910 to be budgeted to account for 5 stipends @ \$2,500 each)	\$ 16,214
Conservation Committee -Town Forest Trail construction	\$ 5,000
Economic & Community Development - Seed money to be used for future projects or grant match	\$ 1,000
Broadband Committee - Grant match for planning and infrastructure	\$ 5,000
Bicycles, Walkways, Trails Committee - Seed money to be used for future projects or grant match	\$ 1,000
Parks, Open Space, Beautification Committee - Seed money to be used for future projects or grant match	\$ 1,000
Total Boards & Committees	\$ 33,214
ARTICLE 28- PROFESSIONAL SERVICES	
Legal services	\$ 25,000
Auditor - Annual Audit and consultations.	\$ 14,000
Town Web Site	\$ 5,000
Mapping	\$ 2,000
Total Professional Services	\$ 46,000
ARTICLE 29 - GENERAL ASSISTANCE	
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	\$ 10,000
ARTICLE 30 - CIVIL SERVICES	
Animal Control Officer (Wages, taxes, workers comp, travel/training, supplies)	\$ 9,274
EMA Generator - Annual preventative maintenance contract for parts and labor for generator at Molly Ockett.	\$ 950
Tree Removal - Cutting and trimming of bad trees.	\$ 5,000
Street lights, Academy & Hemlock Bridge traffic lights and maintenance.	\$ 22,900
Hydrants	\$ 113,244
Total Civil Services	\$ 151,368
ARTICLE 31 - TOWN PARKS	
Electricity for Bradley Park outlets & water service	\$ 900
Portable toilets for Graustein Park, Weston's Beach, Canal Beach, Jockey Cap. One extra for police during fair week.	\$ 4,500
General Parks maintenance. Battleground, Peary, Boy Scout, Frye Place, Krasker Landing & Jockey Cap and Weston's Beach.	\$ 2,000
Bradley Park maintenance.	\$ 2,000
Landscaping Projects	\$ 5,000
Graustein Park - Repair and maintenance as needed.	\$ 1,000
Eastman Park maintenance.	\$ 500
Total Town Parks	\$ 15,900

ARTICLE 32 - TOWN OWNED BUILDINGS	
Old Town Garage. Electricity.	\$ 200
Former Registry of Deeds/Brick Building. Maintenance, Electricity	\$ 1,200
American Legion. Water, Electricity, Heat, Cleaning, Maintenance	\$ 6,950
Total Town Owned Buildings	\$ 8,350
ARTICLE 33 - AIRPORT	
Eastern Slope Airport Authority. Funding to operate the Town owned airport.	\$ 18,500
Total Airport	\$ 18,500
ARTICLE 34. TOWN INSURANCES	
Unemployment.	\$ 7,000
Insurance: Property, Casualty, Bonding, Liability.	\$ 65,000
Contingency Fund.	\$ 20,000
Deferred Compensation Retirement.	\$ 85,000
Total Town Insurances	\$ 177,000
ARTICLE 35 - SOCIAL SERVICE AGENCIES	
Appropriations for several social service agencies to be approved by Select Board	\$ 8,900
Food Pantries	\$ 8,600
Senior Property Tax Assistance	\$ 2,500
Total Social Service Agencies	\$ 20,000
ARTICLE 36 - UNCLASSIFIED SERVICE ORGANIZATIONS	
Harvest Hill Animal Shelter	\$ 3,449
Fryeburg Fish & Game. Insurance for range.	\$ 1,000
Maine Municipal Association. Annual dues.	\$ 4,452
Southern Maine Planning & Development Commission. Annual dues.	\$ 1,227
Saco River Corridor Commission	\$ 300
Total Unclassified Service Organizations	\$ 10,428
ARTICLE 37 - UNCLASSIFIED EVENTS	
Flags and grave markers for Veteran's graves	\$ 850
Memorial Day Parade	\$ 500
Total Unclassified Events	\$ 1,350
ARTICLE 38 - Authorizes the use of \$200,000 from the credit reserve account to help reduce the property tax commitment and therefore help to reduce taxes.	
ARTICLE 39 - Authorizes the use of \$100,000 from the credit reserve account to be put towards sidewalk improvements, repairs, maintenance or formal abandonment.	

ARTICLE 40- The Jockey Cap parcel is currently owned jointly by the Town and an individual. The goal is to acquire full town ownership and work with the Upper Saco Valley Land Trust to enact a conservation easement to ensure that the property is conserved, protected and open to the public in perpetuity. The purchase of the property will be completed using grant funds and private donations. (See article 41)

ARTICLE 41 - Approval of this article would allow the Town to apply for funds, through the Land and Water Conservation Fund, for the acquisition of the Jockey Cap parcel.

ARTICLE 42 - The Town receives cable franchise fees each year from Charter Communications. Approval of this article would allow the use of \$20,000 of those accumulated fees to put towards Broadband improvement projects.

ARTICLE 43- Approval of this article would revise the Land Use Ordinance and the Adult Use Marijuana Cultivation, Products Manufacturing & Testing Ordinance and would result in the allowance of up to 5 adult use marijuana retail stores in the General Commercial or Industrial zoning districts; adult use marijuana retail stores are currently prohibited in town. Various regulations would apply to these retail stores.

ARTICLE 44- Approval of this article would result in revisions to the Mobile Vending Ordinance that will delete provisions that limit the amount of mobile vendor licenses issued and would also delete the prohibition on service to customers remaining in vehicles.

ARTICLE 45 - In accordance with the Fund Balance Policy, any fund balance in excess of 15% will be put in a Credit Reserve Account for unexpected occurrences. A majority vote of the Select Board is needed to authorize expenditures up to a maximum of \$5,000 for each occurrence and an overall maximum of \$25,000 is allowed per fiscal year. A vote by the legislative body is needed to expend above the \$25,000.

ARTICLE 46 - Approval of the article is required to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers Club.

ARTICLE 47 - 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 48 - Approval of this article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.

ARTICLE 49 - Establishes due dates to collect taxes twice a year. Collecting taxes in April and October allows 6 months between due dates. This provides a good balance in maintaining cash flow without the need to borrow, while ensuring town services, schools and the county is funded as committed. The 5% interest rate applies only to the 2022 taxes. The interest is collected as revenue and used to reduce the mill rate.

ARTICLE 50 - No interest will be paid on abated taxes or on overpayment of taxes for the 2022 year pursuant to 36 M.R.S.A. §506 (A).

ARTICLE 51 - Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

ARTICLE 52 - Allows the Select Board to accept gifts of money, donations, real or personal property, pass thru funds, grants and apply for grants that don't require legislative body approval.

ARTICLE 53 - Allows the Select Board to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

ARTICLE 54 - Allows the Select Board to sell items no longer useful or needed. Normal items would include vehicles and equipment.

ARTICLE 55- Allows using all non-dedicated revenues to reduce the property tax commitment.

ARTICLE 56 - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2021. Approval of this article will prevent having a special town meeting before June 30, 2021.

ARTICLE 57 - Approving this article is required in the event the tax commitment is greater than the property tax levy limit.

**TOWN OF FRYEBURG
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT**

Tuesday, June 8, 2021
and
Thursday, June 10, 2021

Secret Ballot Election June 8, 2021 from 8:00 a.m. to 8:00 p.m.
David & Doris Hastings Community Center, 59 Recreation Drive

Town Meeting June 10, 2021
6 p.m.
Expo Center at the Fryeburg Fairgrounds, 1154 Main Street
(In-person)

To Michael McAllister, a Constable of the Town of Fryeburg, in the County of Oxford, State of Maine:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the David & Doris Hastings Community Center, 59 Recreation Drive, in said Town on Tuesday, the 8th day of June, A.D. 2021 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet in person at the Expo Center at the Fryeburg Fairgrounds, 1154 Main Street in said Town on Thursday the 10th day of June, 2021 at six o'clock p.m., then and there to act on **Article 3 through 57** as set out below, to wit:

- Article 1.** To elect a moderator to preside at said meeting to vote by written ballot.
- Article 2.** To elect all municipal officers and school committee members as are required to be elected.
- Article 3.** To see if the Town will vote to raise and appropriate the sum of \$523,263 for the Administration Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$523,406
- Article 4.** To see if the Town will vote to raise and appropriate the sum of \$694,398 for the Law Enforcement Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$659,807
- Article 5.** To see if the Town will vote to raise and appropriate the sum of \$485,289 for the Solid Waste Department Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$447,785
- Article 6.** To see if the Town will vote to raise and appropriate the sum of \$717,937 for the Public Works Department Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$722,347

- Article 7.** To see if the Town will vote to raise and appropriate the sum of \$230,678 for the Fryeburg Fire Department Account.
Select Board recommends: 4-0-1
Budget Committee recommends: 3-0-1
Last Year Appropriated: \$232,115
- Article 8.** To see if the Town will vote to raise and appropriate the sum of \$96,724 for the Library Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$101,617
- Article 9.** To see if the Town will vote to raise and appropriate the sum of \$130,118 for the Recreation Department.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$128,875
- Article 10.** To see if the Town will vote to raise and appropriate the sum of \$19,200 for the Equipment Capital Reserve Account.
Town Office Backup Power Supply \$9,200
Recreation Department Equip \$10,000
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$9,125
- Article 11.** To see if the Town will vote to raise and appropriate the sum of \$50,000 for the Fire Department Truck Fund Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$50,000
- Article 12.** To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Public Works Vehicle Capital Reserve Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: n/a
- Article 13.** To see if the Town will vote to raise and appropriate the sum of \$50,000 for the Public Works Truck Fund Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: n/a

- Article 14.** To see if the Town will vote to raise and appropriate the sum of \$56,000 for Police Vehicle Capital Reserve Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$40,000
- Article 15.** To see if the Town will vote to raise and appropriate the sum of \$100,000 for the Roads Capital Reserve Account for Phase I of Stanley Hill Road reconstruction to reclaim, add gravel, and base pave.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$13,390
(Farnsworth Rd culvert replacement)
- Article 16.** To see if the Town will vote to spend \$227,263 from the Credit Reserve Account for Phase I of Stanley Hill Road reconstruction to reclaim, add gravel, and base pave.
- Article 17.** To see if the Town will vote to raise and appropriate the sum of \$32,725 for the Saco Valley Fire Department.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$31,925
- Article 18.** To see if the Town will vote to raise and appropriate the sum of \$92,849 for Fryeburg Rescue.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$92,862
- Article 19.** To see if the Town will vote to raise and appropriate the sum of \$17,436 for the Debt Service Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$76,215
- Article 20.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Board of Appeals Account.
Select Board recommends: 5-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$500
- Article 21.** To see if the Town will vote to raise and appropriate the sum of \$3,500 for the Planning Board Account.
Select Board recommends: 5-0
Budget Committee recommends: 2-0-2
Last Year Appropriated: \$5,000

- Article 22.** To see if the Town will vote to raise and appropriate the sum of \$16,214 for the Select Board Account.
- | | | |
|------------------------------|----------|-----|
| Select Board recommends: | \$14,910 | 5-0 |
| Budget Committee recommends: | \$16,214 | 4-0 |
| Last Year Appropriated: | \$14,910 | |
- Article 23.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Conservation Committee Account.
- | | |
|------------------------------|---------|
| Select Board recommends: | 5-0 |
| Budget Committee recommends: | 4-0 |
| Last Year Appropriated: | \$5,000 |
- Article 24.** To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Economic & Community Development Committee Account.
- | | |
|------------------------------|-----|
| Select Board recommends: | 5-0 |
| Budget Committee recommends: | 4-0 |
| Last Year Appropriated: | n/a |
- Article 25.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Broadband Committee Account.
- | | |
|------------------------------|-----|
| Select Board recommends: | 5-0 |
| Budget Committee recommends: | 4-0 |
| Last Year Appropriated: | n/a |
- Article 26.** To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Bicycles, Walkways & Trails Committee Account.
- | | |
|------------------------------|-----|
| Select Board recommends: | 5-0 |
| Budget Committee recommends: | 4-0 |
| Last Year Appropriated: | n/a |
- Article 27.** To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Parks, Open Spaces, & Beautification Committee Account.
- | | |
|------------------------------|-----|
| Select Board recommends: | 5-0 |
| Budget Committee recommends: | 4-0 |
| Last Year Appropriated: | n/a |
- Article 28.** To see if the Town will vote to raise and appropriate the sum of \$46,000 for the Professional Services Account.
- | | |
|------------------------------|----------|
| Legal Services | \$25,000 |
| Auditing Services | \$14,000 |
| Town Web Site | \$ 5,000 |
| Mapping Services | \$ 2,000 |
| Select Board recommends: | 5-0 |
| Budget Committee recommends: | 4-0 |
| Last Year Appropriated: | \$40,650 |

Article 29. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the General Assistance Account.

Select Board recommends:	5-0
Budget Committee recommends:	2-2
Last Year Appropriated:	\$10,000

Article 30. To see if the Town will vote to raise and appropriate the sum of \$151,368 for the Civil Services Account.

Animal Control	\$ 9,274
Generator Maintenance	\$ 950
Tree Removal	\$ 5,000
Street and Traffic Lights	\$ 22,900
Hydrants	\$113,244
Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$149,585

Article 31. To see if the Town will vote to raise and appropriate the sum of \$15,900 for the maintenance and electricity of Town Parks.

Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$16,890

Article 32. To see if the Town will vote to raise and appropriate the sum of \$8,350 for the annual expenses for Town Buildings.

Old Town Garage	\$200
Former Registry of Deeds	\$1,200
American Legion	\$6,950
Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$20,340

Article 33. To see if the Town will vote to raise and appropriate the sum of \$18,500 for the town owned Eastern Slope Regional Airport.

Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$16,000

Article 34. To see if the Town will vote to raise and appropriate the sum of \$177,000 for Unclassified Town Insurance Accounts.

Unemployment	\$7,000
Property, Casualty, Bonding, Liability	\$65,000
Contingency	\$20,000
Retirement	\$85,000
Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$164,500

Article 35. To see if the Town will vote to raise and appropriate the sum of \$20,000 for Social Service Agencies.

Social Service Agencies	\$8,900
Food Pantries	\$8,600
Senior Property Tax Assistance	\$2,500
Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$17,500

Article 36. To see if the Town will vote to raise and appropriate the sum of \$10,428 for Unclassified Service Organizations.

Harvest Hill Animal Shelter	\$3,449
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,452
Southern Maine Planning/Development	\$1,227
Saco River Corridor Commission	\$ 300
Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$10,447

Article 37. 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
Select Board recommends:	5-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$1,350

Article 38. To see if the Town will vote to use \$200,000 from the Credit Reserve Account to be used to reduce the property tax commitment.

Article 39. To see if the Town will vote to use \$100,000 from the Credit Reserve Account to be used to repair or improve existing sidewalks and/or to remove abandoned sidewalks.

- Article 40.** To see if the Town will authorize the Select Board to acquire the remaining ownership interest in the parcel of land known as Jockey Cap (Map 009, Lot 036).
- Article 41.** To see if the Town will authorize the Select Board to apply, on behalf of the Town, for federal financing assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for the acquisition of the parcel of land known as Jockey Cap (Map 009, Lot 036); and further authorize the Select Board to enter into the Land and Water Conservation Fund Project Agreement with the State subsequent to federal approval of the project.
- Article 42.** To see if the Town will authorize the Select Board to use \$20,000 from the cable franchise fees received from Charter Communication to extend or improve broadband access within Fryeburg.
- Article 43.** Shall the Town vote to enact revisions to the Town of Fryeburg Land Use Ordinance Section 5.B Uses and Section 17.Y Adult Use Marijuana Operations, and to the Town of Fryeburg Adult Use Marijuana Cultivation, Products Manufacturing, & Testing Ordinance?
- An attested copy of the full text of these ordinance sections, with revisions highlighted, is on file at the Town Office.
- Explanation:** The purpose of these revisions is to allow up to five adult use marijuana retail stores; none are currently permitted.
- Article 44.** Shall the Town vote to enact revisions to the Town of Fryeburg Mobile Vending Ordinance, Article III, Section 1.H and Article IV.G.1 as shown below?
- Deletion of Article III, Section 1.H:***
- H. The maximum number of mobile vendors licensed in Town at one time shall be 5. Licenses will be issued on a first-come-first-served basis and existing vendors will be given priority in a situation where there are multiple applicants and only one license slot available.
- Deletion of Article IV.G.1:***
1. There shall be no service by the vendor to customers remaining in vehicles unless the vehicle has visible disability plates or placards.
- Article 45.** To see if the Town will vote to authorize the Select Board to carry forward any fund balance in excess of 15%, in accordance with the Fund Balance Policy, to a Credit Reserve Account, and to authorize the Select Board, by majority vote, 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.

- Article 46.** To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers Club for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Select Board to enter into an agreement with the Club, under such terms and conditions as the Board deems advisable, for that purpose.
- Article 47.** To see if the Town will vote to appropriate \$5,000 from the cable franchise fee received from Charter Communications to pay 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 48.** 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 49.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2021 and April 15, 2022 as the due dates, and to charge interest on each of the unpaid balances at 5% annually after October 15, 2021 and April 15, 2022, respectively.
- Article 50.** To see if the Town will vote to pay no interest on abated taxes or on overpayment of taxes for the tax year 2022 pursuant to 36 M.R.S.A. §506 (A).
- Article 51.** 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 52.** To see if the Town will vote to authorize the Select Board to accept gifts of money, donations, real or personal property or pass thru funds; and to apply for and receive any and all grant funds which the Select Board determine to be in the best interest of the Town.
- Article 53.** To see if the Town will vote to authorize the Select Board, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon; on such terms as they deem advisable, and to give public notice of sale and solicit sealed bids in a local newspaper, and execute a quitclaim deed without covenants; but before sale, if the former owner or owners of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute a quitclaim deed without covenants to sell and convey the property to him or her.

Article 54. To see if the Town will vote to authorize the Select Board to dispose of Town owned personal property with a value of \$25,000 or less, under such terms and conditions as they deem advisable.

Article 55. 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 56. To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2021.

Article 57. To see if the Town will vote to increase the property tax levy established for the Town of Fryeburg by Maine State Law LD1 in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

Note: It is not projected that the Town's budget will exceed tax levy limits established by State law, but as a preventative housekeeping action it is recommended the Town vote to approve.

Dated this **22nd** day of **April, 2021** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS
TOWN OF FRYEBURG**

Thomas Klinepeter, Chair

Jim Dutton


Richard Murray

Kimberly Clarke

Thomas Kingsbury

A TRUE COPY

ATTESTED BY:


Theresa Shaw, Town Clerk, Fryeburg, Maine

DATE 4/22/2021

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 5, 2021 – Independence Day	September 6, 2021 – Labor Day
October 11, 2021 – Columbus/Indigenous People Day	November 11, 2021 – Veteran’s Day
November 25 & 26, 2021– Thanksgiving	December 25, 2021 – Christmas
January 1, 2021 – New Years Day	January 20, 2021 - Martin Luther King Jr
February 15, 2021 – Presidents Day	May 25, 2021 – Memorial Day

Transfer Station Hours

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

The Transfer Station will be closed for the following holidays:

September 6, 2021 – Labor Day	October 12, 2021 – Columbus /Indigenous People Day
November 11, 2021 – Veteran’s Day	December 25, 2021 – Christmas
January 1, 2022 – New Years Day	January 17, 2022 – Martin Luther King Jr.
February 17, 2022 – Presidents Day	April 17, 2022– Easter
May 25, 2021 – Memorial Day	

IMPORTANT INFORMATION

Town Department Telephone Numbers and Contact Information

Town Office..... 935-2805 / 935-6008 (fax)
Town Emailtownmanager@fryeburgmaine.org
Web Site..... www.fryeburgmaine.org
Town Garage.....935-2772 / publicworks@fryeburgmaine.org
Transfer Station.....935-2660 / publicworks@fryeburgmaine.org
Recreation Dept.....935-3933 / www.fryeburgrecreationdepartment.org
Police Dept.....935-3323 or 911 / chief@fryeburgmaine.org
Fire Dept.....935-2615 or 911 / fryefire@fryeburgmaine.org
Fryeburg Rescue.....935-3024 or 911 / www.fryeburgrescue.com
Fryeburg Library.....935-2731 / library@fryeburgmaine.org
Animal Control.....890-5313

Dates to Remember – 2020/2021

June 8, 2021..... Local Elections
June 10, 2021..... Town Meeting
Oct 3 – Oct 10, 2021..... Fryeburg Fair
October 15, 2021..... 1st Half of taxes due
October 15, 2021..... Dog licenses can be renewed
November 3, 2021..... Election Day
December 31, 2021..... Dog licenses expire
February 1, 2022..... Dog license late fee of \$25 charged
April 1, 2022..... Homestead & Veterans Exemption Applications due
April 15, 2022..... 2nd Half of taxes due

General Assistance Information

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

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

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

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