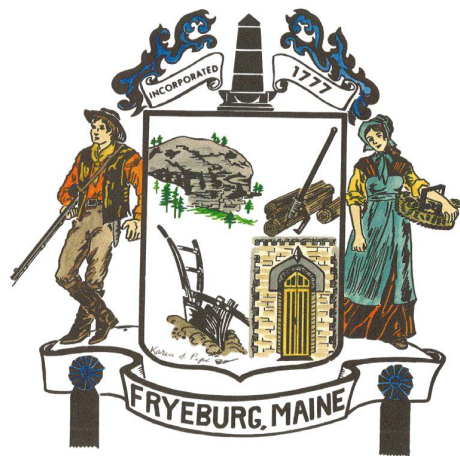


# TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

*Founded by General Joseph Frye*



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

For Fiscal Period

July 1, 2020 through June 30, 2021



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# DEDICATION

Roy Andrews was born at his family home in Stow, Maine in January of 1938. Roy often tells the story that the doctor who assisted with his birth was paid for with maple syrup.

Roy graduated from Fryeburg Academy in 1956. In 1957 he entered the military serving in the Honor Guard Company stationed at Fort Myer, Virginia. He returned to the family farm in 1959 and later became a partner with his parents.

Riverside Farms was recognized several times for its excellence in dairy farming during the 1950's and 1960's. Phil Andrews was involved in the Fair and soon his sons Roy and Dick joined in. Roy's first job at the Fair was greasing pigs for the pig scramble. This greasing is no longer done but the Fair's pig scrambles remain vital and popular.

Roy went on to serve as the buildings and grounds superintendent and the general superintendent at Fryeburg Fair. He was named a trustee in 1983 and became the president of the fair in 2006. Under his leadership, Fryeburg Fair, founded in 1851, continues to be one of the premiere agricultural fairs in the country. Visitors come from all over the world. Roy retired from Fryeburg Fair in December 2021 and at that time had been with the fair for 53 years. His leadership and commitment to farming, agriculture, history and education has been instrumental in the Fair's success. He always commends the Fair's very large group of loyal trustees and employees for the Fair's agricultural popularity.

Roy is known for his commitment to the town of Fryeburg. He has served on the Fryeburg Town Conservation Committee; currently serves on the Saco River Recreation Council and is the President of the Pine Grove Cemetery Committee; a member and past director of Fryeburg Fish & Game and a trustee emeritus at Fryeburg Academy. After the Academy's 2005 gym fire, one of the first phone calls then Headmaster Dan Lee received was from Roy offering the Academy full use of Fryeburg Fairgrounds for all athletic needs. Roy remains President Emeritus of Fryeburg Fair.

Roy lives in Fryeburg with his wife of 45 years, Duddie Graustein-Andrews.





**The 2022 Fryeburg Fair will be held October 2<sup>nd</sup>-9<sup>th</sup>.**

Established in 1851, the Fryeburg Fair is the largest agricultural fair in the State of Maine, and the second largest in New England. The fairgrounds comprise 185 acres and over 100 buildings for livestock and exhibitions. Annual attendance is typically several hundred thousand, with 225,000 attendees in 2019. Spending by Fair attendees supports local jobs, pays wages and salaries, and increases regional economic output. It has been estimated that about 75% of attendees visit from outside the region and that the Fryeburg Fair attracts \$17.2 million in “new” spending into the local economy, and \$2.5 million in spending from local residents.

As most people likely know, the Fryeburg Fair hosts numerous events over the course of the Summer, including craft fairs, auctions, a weekly flea market, car shows, etc. Coming this summer (July 23-29<sup>th</sup>) is an Airstream International Rally. There will be about 1,200 Airstream campers onsite at the fairgrounds during that period, from all over the country. There will be scheduled opportunities for the general public to attend some functions. The rally also has blood drives scheduled and other events to directly benefit our region, beyond the benefit of having 2,000 visitors in our town! It will be exciting to see the Airstream’s rolling in.

The Fryeburg Fair is statutorily tax exempt however, for many, many years, they have generously donated funds to the Town of Fryeburg, with the specific goal of helping to lower the tax rate. It is estimated that the Fair has donated over \$2,000,000. Since 2013 they have been donating \$100,000 yearly. They did not make a donation in the year following the unfortunate suspension of an in-person fair due to the pandemic but are thankfully resuming with the considerate donation this coming fiscal year. This directly and positively impacts all taxpayers and is greatly appreciated.

## 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	Genevieve Trujillo
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	Henry Small
Patrol Officer	Justin Greetzinger
Patrol Officer	Jarrold Wiswell
Patrol Officer	Open
Reserve Officer	Brandon Kelly
Reserve Officer	Spencer Teixeira
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Rex Schweighofer
Reserve Officer	Timothy Libby
Reserve Officer	Eric Marcotte
Reserve Officer	Dave Lyons
Reserve Officer	George Walker
Reserve Officer	Harry Sims
Reserve Officer: Rest in Peace End of Watch 06/06/2017	Nathan Desjardins
Fair Traffic	Dale Rose
Fair Traffic	Scott Taylor

Public Works	
Public Works Director	Lester France
Road Laborer/Equipment Operator	Mitchell Sparks
Road Laborer/Equipment Operator	Jason Cummings
Road Laborer/Equipment Operator	Matt Jensen
Road Laborer/Equipment Operator	Open
Transfer Station Attendant	Gary Martin
Transfer Station Attendant	Andrew Mutrie
Seasonal Equipment Operator	Stephen Burke

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

Recreation	
Recreation Director	Rick Buzzell
Recreation Programmer	Mackenzie Buzzell
Teen Center Coordinator	Meredith McClurg
Recreation Maintenance	William Jordan

## 2022 MUNICIPAL OFFICERS

### Elected Officials

<b>Select Board</b>	<b>3 Year Term</b>
Thomas Kingsbury	2024
Jim Dutton	2022
Kimberly Clarke	2023
Richard Murray	2023
Thomas Klinepter	2022
<b>School Board</b>	<b>3 Year Term</b>
Marie Struven	2023
Ashlee Chaine	2022
Kim DeVries	2023
Allison Leach	2024
Mary DiNucci	2024
Linda Card	2022
Zac Mercauto-Alt	2024

### Appointed Officials

<b>Town Manager, Road Commissioner</b>	
<b>Assessors' Agent</b> Katie Haley	<b>Bookkeeper, Treasurer, Tax Collector</b> Ruth Antonucci
<b>Deputy Clerk, Registrar of Voters/ GA Administrator</b> Kelly Woitko	<b>Assistant Bookkeeper, Local Health Officer</b> Genevieve Trujillo
<b>Code Enforcement Officer/Local Plumbing Inspector</b> Christopher Walton	<b>Town Clerk</b> Theresa Shaw
<b>Chief of Police</b> Aaron Mick	<b>Police Lieutenant</b> Michael McAllister
<b>Police Sergeant</b> Henry Small	<b>Police Officers</b> Justin Greetzinger Jarrod Wiswell
<b>Fire Chief</b> Andrew Dufresne	<b>Reserve Police Officers</b> Brandon Kelly Spencer Teixeira Dale Stout Joshua Grzyb Rex Schweighofer Timothy Libby Eric Marcotte Dave Lyons George Walker Harry Sims
<b>Deputy Fire Chief</b> Chet Charette George Walker	
<b>Fire Warden</b> Andrew Dufresne George Walker - Deputy Eric Meltzer - Deputy David Richardson- Deputy	

---

Appointed Officials

---

**Animal Control Officer**

Cynthia Eaton

**Planning Board**

Patrick Emery  
Edythe Kizaki  
Tom Rebmann  
Eli Goodwin  
Stephen Chase

**Bradley Park Committee**

George Weston  
Stephanie Hastings  
Richard Andrews II  
Ralph Smith  
Cathy Trumbull  
Brenda Thibodeau  
Kristen McDermott  
David Smith  
Barbara Lawrence  
Jonathan Spak

**Conservation Committee**

Allison Leach  
Nels Liljedhal  
Sherri Billings  
Gena Spencer  
Donna Girard  
Jennifer Rullman  
Stan Rullman

**Bicycle, Walkway, and Trails Committee**

Holly Foster  
Ingrid Kellas  
James Oliver  
Ray Ryan  
Therese Mergen  
Victor Kellas

**Broadband Committee**

Jennifer Spofford  
Kimberley Smith

**Tree Warden**

Richard Andrews II

**Board of Appeals**

Christopher DeVries  
Kristine Gould  
Toby Veno

**Cemetery Committee**

Richard Andrews II  
Barbara Lawrence

**Saco River Corridor Comm.**

Elbridge Russell  
Nora Schwarz

**Budget Committee**

Patrick Emery  
James Tyrrell  
Michiaye Harper

**Eastern Slope Airport Auth.**

Gene Bergoffen  
Don Thibodeau  
Elbridge Russell  
Eric Meltzer

**Parks, Open Space and Beautification**

Charlie Buterbough  
Nora Schwarz  
Tess Dana

**Economic & Community Development**

Erin Mayo  
Kelisha Ryan  
Michiye Harper

**Election Workers**

Barbara Gushee	Jon Hendrickson
Diane Gushee	Kathy Moreland
Donna Woodward	Shannon Harriman
John Weston	Teresa Prouty





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

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills  
Governor

## UNITED STATES CONGRESS



### Maine Senators:

#### **Susan Collins**

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

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

<http://collins.senate.gov>

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

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

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

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

### Maine Representative 2<sup>nd</sup> District: **Jared Golden**

Washington DC:  
202-225-6306  
1223 Longworth House Office Bldg.  
Washington DC 20515

Lewiston, ME  
179 Lisbon St, Ground Floor  
Lewiston, ME 04240  
207-241-6767

<http://golden.house.gov>

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2683 (FAX)



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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000<sup>th</sup> consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Collins".

Susan M. Collins  
United States Senator

## United States Senate

WASHINGTON, DC 20510

January 3, 2022

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

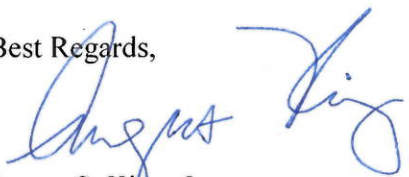
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6<sup>th</sup> Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21<sup>st</sup> century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

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

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
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. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden  
Member of Congress

## MAINE STATE LEGISLATURE



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

### **State Representative: Nathan Wadsworth**

Home Mailing Address:  
29 Rock Crop Way  
Hiram, ME 04041  
207-287-1440

Capital Address:  
House of Rep.  
2 State House Station Rm 332  
Augusta, ME 04333-0002  
207-287-4469 (TTY)

Email Address: [Nathan.wadsworth@legislature.maine.gov](mailto:Nathan.wadsworth@legislature.maine.gov)

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

### **State Senator: Richard Bennett**

Home Mailing Address:  
75 Bennett Lane  
Oxford, ME 04270  
207-287-1505

Capitol Address:  
Senate Chamber  
3 State House Station  
Augusta, ME 04333-0003  
207-287-1505

Email Address: [Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov)

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



# HOUSE OF REPRESENTATIVES

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

## Nathan J. Wadsworth

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

### 2021 Annual Town Report

Dear Friends and Neighbors,

As I near the end of my fourth term, I wanted to express my appreciation for you, once again, entrusting me with the responsibility of being your State Representative. I am finishing my final term as the ranking member on the Joint Committee on Energy, Utilities, and Technology.

Most of the work in first session of the 130<sup>th</sup> Legislature was conducted at the Augusta Civic Center, and I am proud to share that my bill, **LD 662**, "*An Act to Provide Chiefs of Police the Discretion to Allow the Use of Light Bars on Emergency Vehicles*," was signed into law. The bill allows municipal officers, or a municipal official designated by the municipal officers, with the approval of the fire chief, to authorize an active member of a municipal or volunteer fire department to use one red light bar, on the roof of the vehicle, so that the light is visible to approaching traffic. This new law will help promote safety along the Maine-New Hampshire border and in municipalities throughout Maine. I sponsored this legislation at the request of the Sacopee Valley Fire Association in North Fryeburg, which is a volunteer fire department that services the towns of Fryeburg and Stow in Maine, and the town of Chatham in New Hampshire. This new law will enhance public safety and help prevent accidents.

The statutory adjournment date for the second session of the 130<sup>th</sup> Legislature is scheduled for April 20<sup>th</sup>. As always, I encourage you to actively participate in your state government. Phone calls and letters are always welcome. With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature: [legislature.maine.gov](http://legislature.maine.gov), you will find access to Zoom meetings and YouTube videos, which includes our committee hearings.

I send a weekly e-mail with current state news. If you wish to receive these updates, please contact me at [nathan.wadsworth@legislature.maine.gov](mailto:nathan.wadsworth@legislature.maine.gov) and I will gladly add you to my email list.

Again, thank you for the honor of representing you in Augusta, and may you all have a safe and healthy 2022.

Sincerely,

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

Nathan J. Wadsworth  
State Representative



**Senator Richard A. Bennett**  
3 State House Station  
Augusta, ME 04333-0003  
Office (207) 287-1505  
Cell (207) 592-3200  
[Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov)

**Environment and Natural Resources Committee**  
**Government Oversight Committee**

Dear Friends and Neighbors,

Thank you for the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The 1<sup>st</sup> session of the 130<sup>th</sup> Legislature was different than any previous session of the Maine Legislature. Zoom meetings replaced in person committee hearings and work sessions and it was certainly a learning process for everyone. As COVID-19 restrictions lifted, the Legislature met in person starting in June. It was high time we returned to the State House so that Legislators could speak in person to one another. The lack of human connection, so essential to accomplishing meaningful work for our constituents, made itself felt in the partisan nature of this session. The 130<sup>th</sup> Legislature has a great deal of work still to do in the 2<sup>nd</sup> Regular session; I believe that working together, we can affect positive change.

Before our adjournment on July 19<sup>th</sup>, the Legislature was able to successfully address issues of critical importance. I was proud to sponsor legislation creating the Maine Connectivity Authority which has been tasked with bringing high speed, reliable internet to rural Maine. I also served as the Lead Senate Cosponsor on three key pieces of legislation aimed at mitigating the harmful effects of PFAS and I currently serve as the Lead Senate Cosponsor on two others.

The 2<sup>nd</sup> Regular session began in January and I am eager to discuss the issues important to all of you. I have heard from many of you regarding the increasing costs consumers are facing, as well as the countless ways the pandemic has affected every aspect of your life. As your State Senator I will continue to do all I can to advocate for you in Augusta.

Thank you for the privilege of serving you in the State Senate. The 130<sup>th</sup> 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](mailto: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



## **Town Manager's Report For 2021**

Dear Fryeburg Citizens,

I feel honored to be writing my third annual report as the Town Manager of Fryeburg. While all jobs have their ups and downs, I feel lucky to be able to live and work in this wonderful town. This is largely because of the great people here. I also know that I am fortunate to have such amazing people working for the town and volunteering their time to the town.

There are numerous projects in the works that will hopefully help further improve our town and are pending Town Meeting votes. I have outlined each of these below:

- The effort by the Town to acquire full-ownership of the Jockey Cap property is ongoing. At Town Meeting, voters will be asked to allow the Town to enter into a conservation easement with the Upper Saco Valley Land Trust, the organization leading the effort to make this important project happen. The conservation easement will ensure that the property and its public access is forever protected.
- Long neglected sidewalks are being repaired and replaced. A section of sidewalk on Main Street was replaced last year. This year there will be a warrant question asking the voters to allow credit reserve funds to be put towards two separate sidewalk projects. The first is to re-establish the largely defunct Smith Street sidewalk; this will create connectivity from the rail trail to the village and was supported by the Bikes, Walkways and Trails Committee (tasked with making recommendations on sidewalk priorities). Connectivity between assets such as the rail trail and the village area was also a notable goal of the recently completed Recreation Economy for Rural Communities Action Plan. The other proposed sidewalk project is located on Oxford Street and would include redesign and reconstruction of the severely degraded existing sidewalk.
- There is a renewed effort to upgrade vital town equipment and buildings that have long been neglected - including the purchase of a new plow truck, continued saving for fire apparatus, and planning for library building upgrades. The newest plow truck that we have in our fleet is a 2016, with the oldest being a 2009. Even with approval of funds to purchase a new truck, it is not likely that we would receive the truck until well after next winter. It is very important to provide our departments with the right tools to do their work safely. As I noted in last year's report, we are funding these needs with in a way that minimizes new debt, by setting money aside each year and/or using credit reserve funds for purchases.
- Voters this year will also be asked to approve the expenditure of funds to purchase land intended for a new Municipal Complex. The final details of the municipal complex have yet to be determined; but, the first step is to acquire the land and the second step will be to beginning planning and designing the new facilities (to include the Town Office, Police Department, and Fire Station).
- The Eastern Slopes Regional Airport continues its efforts to improve the viability of the airport. The transient hangar will soon be completed, which is a great regional asset. Federal funds (\$3.5 million) for a runway extension were earmarked. Efforts are being made to acquire grant funding through the Northern Borders Regional Commission to reconstruct Lyman Drive. Lyman Drive is a town-owned road and the responsibility for maintenance falls to the Town; the road is severely degraded and reconstruction has been a topic of discussion for many years. Given the projects (completed and

impending) at the airport, now is an opportune time to plan for the reconstruction and to seek grants to assist (rather than ask tax payers to bear the full burden on reconstruction costs). Voters will be asked to set aside \$127,000 from credit reserve to serve as a grant match (20% of total project) for the entire road reconstruction project.

- Finally, there are a few concurrent efforts to improve access to affordable broadband for Fryeburg residents. The Eastern Slopes Regional Broadband committee is made up of the towns within MSAD 72 and is actively pursuing a plan to ensure that residents in all of the MSAD 72 towns have broadband made available to them. The Town needs to have preliminary funds set aside for planning and design of a broadband system and ultimately to serve as a grant match to build the actual infrastructure.

The Annual Town Meeting Warrant is made up of 61 articles for voter consideration. I have highlighted some of the major items/topics already. Efforts were made to keep the budget as low as possible; however, the Town, along with everyone else, is facing increasing costs for electricity, fuel and goods. The vast majority of the proposed budget increases simply reflect those rising costs. We were fortunate to have had a lot of recent growth in Fryeburg, which increased the tax base and will certainly help to offset current and future budget increases.

In March 2021, the American Rescue Plan Act (ARPA) became law. This federal law is an effort to support recovery from the COVID-19 pandemic and resulted in a \$364,480.12 allocation to the Town of Fryeburg, to be expended within the confines of the law. These funds have helped us offset budget increases, purchase necessary equipment, and fund necessary programs without impacting the tax rate. It also provided premium pay to employees who worked throughout the pandemic. To date, the following expenditures have been made or have been approved:

\$16,263	Portable Message Sign/Radar	\$2,000	Library Programming- book mailings/deliveries
\$25,406	Fryeburg Rescue Equipment	\$8,500	Zero-turn Mower
\$56,650	Premium Pay for Employees	\$5,000	Computer/Cloud/IT upgrades
\$9,925	Portable Light Tower	\$10,000	Town Forest Parking Lot Construction
\$13,252	Recreation Complex Improvements	\$9,700	Fire Department Upgraded Nozzles
\$10,000	Teen Center Support	\$50,000	Police Department Equipment, including body/cruiser cameras, portable radios, radars, tasers, and bulletproof vests

The Town continues to proactively seek grants to fund projects in one more effort to save money. We are also lucky to have been the recipient of numerous donations that help fund programs.

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 2021**

Every morning as I begin to take my early morning walk (6:45 AM) I look around in amazement at the beauty and how peaceful the town is; we have come so far but we have so far to go.

I have been very fortunate to work with a great select board and town manger it has made my job as Chair of the Select Board so much easier.

So what has happen this past year? First of all, Avesta Housing has taken ownership of the CA Snow School and construction of housing units will begin in June of 2022. Also, the new hanger at the airport should be ready to go by July of 2022 along with the solar field also being added at the airport which should help bring the airport closer to being self-sufficient. The Route 302 corridor road construction is nearly complete with a few minor touch ups left. Also, at the same time along Main Street new water lines were installed.

Along with the solar field at the airport, another one is going in off Route 302 and one in North Fryeburg. The town has started on repairing the sidewalks in town. We have had some new small business added along Main Street and Portland Street and Irving's did a complete overhaul and added an Amato's. The Saco River saw a lot of canoe and tube traffic.

This year our select board meetings and our annual town meeting where all in person whereas the year before they were by zoom and the town meeting was by secret ballot. But with everything else that has happened, I guess the biggest thing is the Fryeburg Fair came back with vengeance as tourist and town folks filled the grounds after a year with no fair because of COVID.

As we look into the future there are many things needed; here are some but not all: First, the Fire Station is obsolete and our Town Office is now too small for our office staff to work safely and efficiently. Also, it is time to put our police force into their own building and stop paying rent to the Fryeburg Rescue. Voters will be asked to approve purchasing a parcel of land at the annual town meeting for a municipal complex.

But beware for COVID is still with us but even so our little town has survived; a big shout out is needed for our town employees who, while working shorthanded, have managed to keep the town running. I will end by saying it has been my privilege to serve as your Chair of the Select Board so stay safe; maybe next year there will be no COVID.

Respectfully Submitted,  
Thomas Kingsbury

## **LIBRARY REPORT FOR 2021**

Dear Fryeburg Community,

Our mission within a friendly and inclusive atmosphere is to provide universal access to knowledge and learning through print, electronic resources, cultural activities, programs, and services. It is our goal to meet the educational, informational, cultural, and intellectual needs of the community.

Throughout the year, we continued to navigate through the pandemic with safety and our mission in mind. We expanded our services by offering virtual as well as face to face program opportunities. Some of our services were discontinued due to safety concerns and lack of volunteers which include our tax prep help as well as our monthly Seniors Plus Medicare signup assistance. In March 2020, for a short time, we offered hotspot lending. However, the hotspots didn't work well because of our rural surroundings so the service was discontinued.

What became apparent because of our central location, was the need for better WiFi service. We recognized the fact that students, parents, teachers, and visitors used our WiFi to work remotely. Offering stronger, faster, reliable WiFi that could reach the public parking area and the library's outdoor spaces became paramount. We were able to enlist the help of the Information Technology Disaster Resources Center (ITDRC). The ITDRC updated and fixed our often weak and limited WiFi signal.

While continuing to offer virtual programs, we slowly began to offer face to face options for those who preferred it as well as more lendable library items. Our tech help and Chromebook help remained uninterrupted during the pandemic Monday through Thursday. Many patrons took advantage of our lendable Chromebooks, games, puzzles, Believe in Books book bags, Book Club To-Gos, STEAM kits, Garden Buckets, and Maine State Parks Day Pass.

Looking ahead, we will continue to collaborate with local and statewide organizations to provide free enrichment and educational opportunities. Our library will continue to look for cost effective ways to support the growth of the library which includes grants and fundraising. We look forward to possibly expanding our lendable items to include outdoor equipment to ensure that our community has access to outdoor recreational opportunities free of charge. We also have an ongoing project to create a cemetery story walk at our Village Cemetery located behind the library for our community to enjoy for years to come. We would like to thank the Fryeburg community and our patrons for their continued support.

Respectfully submitted,  
Jennifer Spofford  
Library Director

#### Notable Programs and Events of 2020:

- Children's Summer Reading Program (Imagine Your Story)
- Summer Reading Take and Make kits (Growing Gardeners, Junior Journalist, and Rainy Day)
- Summer Reading Virtual Story Times
- Diabetes Prevention Program (postponed)
- AARP Tax Prep (postponed)
- Financial Aid Workshop
- FAFSA Workshop
- Window Dressers Workshop
- Seniors Plus Medicare Sign Up Assistance (postponed)
- Story Time (Virtual)
- Book Discussion (Virtual)
- A Seal's Journey (Virtual)
- Author Rober Spencer (Virtual)
- Beanstack Reading Challenge (Virtual)
- Technology Help
- Chickadee Award Take and Make Kits
- Livestream for Job Seekers Impacted by Covid 19 (Virtual)
- Carol Hanson's Fun with Color Outdoor Workshop
- Author Diane Jones Book Signing
- Winter Take and Make Kits

#### Grants Awarded:

- Maine State Library grant for library programs and take and make kits

#### Continued Programs:

Story Times, Crafting Activities, Book Discussions, Technology HelpAdult Ed./ Financial Aid Assistance, and Take and Make Kits.

#### Friends of FPL Programs:

Seasonal Take and Make Kits, Lunar New Year Celebration, and the Friend's Annual

2020 LibraryStats:	#	CirculationFrequency:	%	Patron Groups	#
Card Holders	1,248	Books	62%	Resident	828
New CardHolders	87	YA	2%	Non-Resident	34
Items Borrowed	4,911	Childrens and Juniors	20%	Senior	91
CatalogedItems	10,600	Audiobooks	2%	Educator	16
Library Visits	3,218	DVDs	12%	Student	279
Library Program Attendance	780				
Virtual Views	N/A				
Portland Library CardsIssued	8				
WirelessInternet Usage	425				
Fulfilled InterlibraryLoan	229	Misc. (book lights, book bags, Chromebooks, passes	2%		

## RECREATION DEPARTMENT REPORT FOR 2021

To the Town of Fryeburg Residents,

2021-2022 has been a year of growth for our department and we have tried our best to navigate this year of uncertainty with the pandemic. We have worked very hard to keep everyone safe while still providing an opportunity to keep kids and the community active with our programs. Although most programs were not back to their regular operation, we feel as though we took steps forward to give the community more structured activity.

We have focused this year on opening our programs up and creating opportunities for those of all ages in our community. We offered a women and weights fitness class for 8 weeks during the winter, and yoga for 16 weeks during the winter and into early spring. We started an adult cornhole league which proved to be a popular activity amongst the community, and we are looking to double our capacity next time. Our K-6<sup>th</sup> grade youth program enrollement are at the highest they have been in many years. This fall we had 136 kids participating in youth sports, 118 this winter and this spring we have 138 kids signed up. In all our programs offered, we had 3,311 members of the community participate throughout the year.

Our teen center program has continued to grow with 1,706 kids coming through our doors this year. We are constantly thinking of new activities and ways to keep the kids active and socialize in a safe space after school. We want to give a big thank you to all the community members and organizations who continue to donate to our program, helping it grow each month.

As always, a big thank you goes out to the community for their support they have given us, and all those who donated, volunteered, etc.; it goes a long way towards keeping our programs successful. A thanks goes to our Recreation 501c3 committee for their hard work in fundraising to help keep our programs running to their fullest potential. Lastly, a big thanks to William Jordan and Jimmy Oliver for all their hard work they put into our location and making sure it always looks top notch.

I look forward to serving the Town of Fryeburg in the future and hope to continue the hard work of so many others that have come before me.

Fryeburg Recreation Director  
Rick Buzzell



## REGISTRAR OF VOTERS REPORT FOR 2021

The Registrar of Voters participates in the following from July 1, 2020, through June 30, 2021:

- 07/14/2020- Primary/Special Referendum Election and Municipal Election
- 08/18/2020-MSAD 72 Budget Referendum
- 11/03/2020- General Election
- 06/08/2021- Municipal Secret Ballot Election
- 06/10/2021- Town Meeting

The current registered voters as of June 30, 2021, are broken down as follows:

- Democrats- 1004
- Republicans- 862
- Green- 166
- Unenrolled- 1148
- Total Registered Voters: 3180

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 14, 2022

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



Town Meeting June 16, 2022

Fryeburg Fairgrounds  
Expo Building  
Fryeburg, Maine 04037



**CLERKS REPORT FISCAL YEAR: JULY 1, 2020 – JUNE 30, 2021**

**VITAL STATISTICS**

MARRIAGES: 41

BIRTHS: 9

DEATHS: 31

**ANIMAL WELFARE**

MALES/FEMALE: 58

FEMALE SPAYED/MALE NEUTURED: 294

TOTAL: 352

KENNELS: 13

**MOTOR VEHICLE TRANSACTIONS**

	2020	2021
PASSANGER:	2274	2370
MOTOR HOME:	11	13
COMMERCIAL:	107	128
TRAILERS:	371	476
FARM:	66	44
MOTORCYCLES:	65	149
COACH/EMERGENCY	3	3
TRACTOR/SPEC MOBILE EQUIP	2	2
SPEC EQUIP	5	2
BUSES	2	7
TITLE APPLICATIONS:	428	521
DUPLICATE REGISTRATIONS:	24	32
LOST PLATES:	15	44
TRANSFERS:	181	197
SALES TAX FORMS:	676	798
TRANSIT PLATES:	31	27
EXCISE ONLY	36	33
DUPLICATE STICKERS	75	81



## **FISHERIES & WILDLIFE**

### **REGISTRATIONS**

BOATS	227
MILFOIL:	86
ATV:	87
NON RES ATV:	34
SNOWMOBILES	176
NON RES SNOWMOBILES	219

### **LICENCES**

FISHING:	76	PHEASANT:	1
SALT WATER:	02	SPRING TURKEY:	10
NON RES FISHING:	37	BEAR PERMITS:	6
HUNTING/FISHING COMB:	51	NON RES BEAR PERMITS:	2
NON RES HUNT/FISH COMB:	8	COYOTE NIGHT HUNT:	1
HUNTING::	39	1 DAY FISHING:	2
NON RES HUNTING	9	3 DAY FISHING:	12
ARCHERY/FISH COMBO:	1	7 DAY FISHING:	4
ARCHERY:	3	15 DAY FISHING:	2
NON RES ARCHERY:	1	MILITARY HUNT/FISH:	1
CROSSBOW:	6	ARCHERY ANTLERED:	0
NON RES CROSSBOW:	3	EXP ARCHERY ANTERLESS:	0
JR HUNT:	0	APPRENTICE HUNT:	0
NON RES JR HUNT:	4	3 DAY ATLANTIC SALMON:	0
RES SMALL GAME:	0	OVER 70	10
NON RES 3 DAY SMALL GAME:	1	SUPERPACK:	7
MUZZLELOADER:	6	OUTDOOR PARTNERS:	0
NON RES MUZZLELOADER:	1	APPRENTICE ARCHERY:	0
MIGRATORY WATERFOWL:	12		

Submitted by; Theresa Shaw

## **FRYEBURG RESCUE TOWN REPORT 2021**

TO THE CITIZENS OF FRYEBURG, BROWNFIELD, LOVELL, STOW AND CHATHAM

First, I want to make sure that you and your families are safe, healthy and dealing the best that you can with our current health crisis, the impact of which has been huge. In addition to which, the rising cost of healthcare, medical supplies, and compensation affects us all. We have seen a marked increase in our run volume, and we have already broken our previous record, with 1,074 calls for service last year. Maine EMS, and the nation in general, is experiencing a critical EMS provider shortage that is impacting our ability to respond to emergency calls. Like many complex issues there are numerous reasons for this including, pay for EMS providers which have historically been low, with EMTs making around minimum wage and paramedics starting in the high teens. Most EMS providers work multiple jobs to be able to support their families. Compound low pay with increasing training and recertification requirements, an increase in CDC, OSHA, and Maine EMS regulations, and the qualifications to becoming and maintaining status as a licensed EMS provider has become increasingly difficult. While medical education and safety regulations are important, recent changes have been implemented with little or no support for EMS providers and services, forcing those of us affected to bear this burden. Many communities in Maine rely on organizations like Fryeburg Rescue to provide EMS in their area and many of those communities could not support a full-time paid service. While I believe we all acknowledge the importance of effective EMS, we're still not funded to the extent of many municipal departments that often have a full time staff and provide their employees with a competitive wage, vacation time, health benefits, holidays and retirement. By contrast, Fryeburg Rescue has no full time employees with these benefits and yet we strive to, and I believe we meet our communities' expectations to provide quality health care services and do so within the confines of our operating budget. Thanks to the generosity of grants we have written and received in 2021 we were able to purchase a second Lucas Device which is a mechanical CPR device recently approved for use by Maine EMS in addition to another power stretcher to be installed in our third truck. Most recently we have applied for and hope to receive funding for two Power Load systems which will mechanically assist in loading patients into our ambulances. This system has the capability to reduce provider back strain and injuries and in some cases, eliminate the need for lifting assistance from other agencies. We are fortunate to have the dedicated staff that makes up Fryeburg Rescue and we thank you for your continued trust and support.

The Fryeburg Rescue EMS officers for the 2021 calendar year were the following:

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

The Board of Directors for the 2021 Calendar Year was:

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](mailto:Ghse@fairpoint.net) 925-2572(home) or 935-3024 (station)

## **POLICE DEPT. TOWN REPORT 2021**

Report of the Fryeburg Police Department,

At the close of 2021 we look back on a year of strain. Still dealing with the Covid virus, we went back and forth from masks to no masks, mass gatherings to staying apart. The PD saw a loss of three full time employee's early in the year, a murder in October plus the usual dealings with the river during the summer. All in all it was a busy year for the police department. Despite that, we saw a slight decrease in our numbers. However, I strongly feel that was attributed to our shorthandedness and not an actual decrease in calls for service.

We lost Officers Krista Lee and Matt Dahms to Buxton PD and Sgt Heidi Johnston made a difficult decision to leave law enforcement and go into the private sector. I wish all three the very best in their new endeavors.

We hired two new fulltime officers in December. Justin Groetzinger and Jarrod Wiswell. Groetzinger comes with a military background and prior Fire and EMS work experience. Wiswell has been a Reserve Officer for several Maine towns including a previous stint in Fryeburg. Both officers will need to attend the Full Time Officers Academy in Vassalboro in the future. Also, Henry Small was promoted to Sergeant. Small has been an officer for two years in Fryeburg after retiring from Portland PD. Small has an extensive law enforcement background including former work as a Bomb Tech and K9 officer.

In conclusion, I wish to thank each of the Town departments and boards, with whom we work seamlessly to provide the best quality of service and professionalism to our residents. We are also grateful for the support of the Fryeburg community, without which we could not achieve the excellence that we strive for on a daily basis. Know that the men and women of the Fryeburg Police Department stand ready, day and night, each and every day, to protect and serve.

Respectfully Submitted by,  
Aaron Mick  
Chief of Police



## Police Department Summary of Activities for the Calendar Year 2021 Statistics

Total Incidents Logged: 4749\*

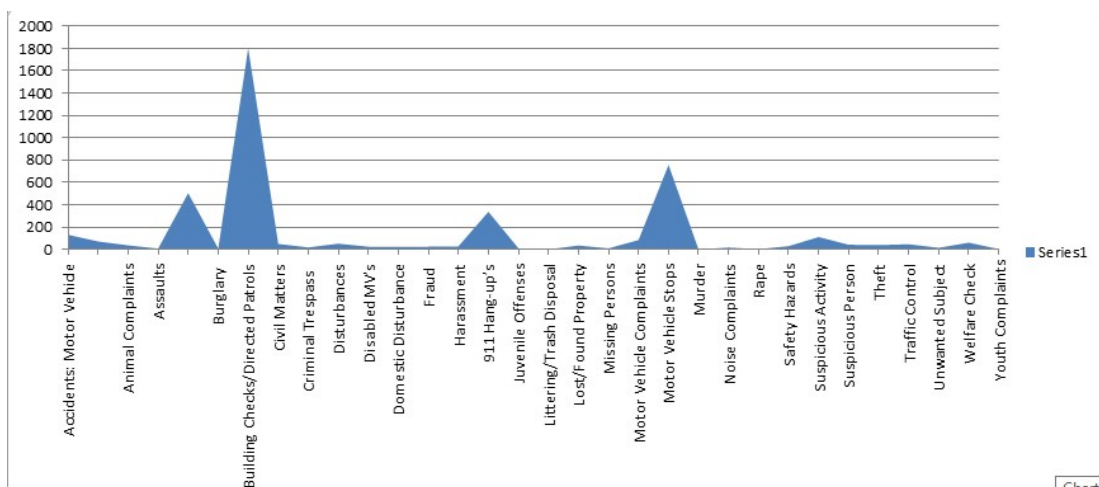
Accidents: Motor Vehicle 132  
 Alarms: Intrusion, Vehicle, and Panic 72  
 Animal Complaints 37  
 Assaults 8  
 Assists: Other Agencies, Fire, Rescue, Citizens, etc. 505  
 Burglary 9  
 Building Checks/Directed Patrols 1803  
 Civil Matters 50  
 Criminal Trespass 19  
 Disturbances 52  
 Disabled MV's 25  
 Domestic Disturbance 23  
 Fraud 25  
 Harassment 28  
 911 Hang-up's 338  
 Juvenile Offenses 11  
 Littering/Trash Disposal 1  
 Lost/Found Property 36  
 Missing Persons 10  
 Motor Vehicle Complaints 85  
 Motor Vehicle Stops 757  
 Murder 1  
 Noise Complaints 17  
 Rape 3

Safety Hazards 30  
 Suspicious Activity 112  
 Suspicious Person 43  
 Theft 39  
 Traffic Control 47  
 Unwanted Subject 15  
 Welfare Check 61  
 Youth Complaints 4

**\*Total incidents logged include, but are not limited to, activities listed.**

### Total Arrests Made: 98\*

Assault and Battery 13  
 Burglary 1  
 Domestic Violence 4  
 Drug Offense 8  
 Homicide 1  
 Larceny 6  
 Operating After License Susp./Other Traffic Offense 23  
 Operating Under the Influence of Liquor 12  
 Other 20  
 Rape 1  
 Weapons 2



## CODE ENFORCEMENT TOWN REPORT 2021

Dear Residents and Business Owners:

My first year as your Code Enforcement Officer and Tax Assessor's Agent has been extremely busy. Combined with the constraints that resulted from the COVID-19 pandemic, 2021 was a challenge! During the past year, this office was actively involved in the following:

- Issuance of building and plumbing permits
- Performing internal plumbing and septic system inspections during construction
- Processing and reviewing Land Use Authorization applications and Subdivision Applications, as an agent for the Planning Board
- Assisting the Planning Board with development of revisions to the Land Use Ordinance
- Monitoring Compliance with the Land Use Ordinances and engaging in enforcement as needed
- Issuance of occupancy permits and E911 addresses for new construction
- Maintenance of Real Estate and Personal Property tax records and the Town's Tax Maps, as the Assessor's Agent to the Select Board
- Working with the Town Manager to apply for/implement local, state, and federal grant monies, respond to Freedom of Information Act (FOIA) requests, and complete special projects
- Monitoring of commercial water withdrawals and water use by the Town of Fryeburg
- Assisting volunteer committees

### Building and Plumbing Permits:

This office issued one hundred and five (105) building permits and ninety-eight (98) plumbing permits, slightly more than in 2020 (103/82). That included thirty (30) new, single family residences, and several notable commercial projects (Irving/Nouria, Walden Renewables, Green Thumb Farms, Lake Region Self Storage, and Field Electric).

The total value of new construction was estimated to be approximately \$17.5 million; the Town collected \$69,566 in fees.

### Land Use Authorizations and Subdivisions

The Planning Board reviewed eleven application for Land Use Authorization and two for new subdivisions. The following projects were approved in 2021:

- Nouria Energy (Renovations to existing convenience store)
- Paradigm Brands (Marijuana products manufacturing)
- Timbernook of Western Maine (Outdoor learning for kids)
- CBW Labs (Medical marijuana retail store)
- Lake Region Self Storage (Self storage facility)
- Bear Claw Property Services (Home occupation – major)
- Fish Street Properties (Office/shop for Field Electric)
- East Coast Growers, LLC (Adult use marijuana cultivation)
- Mountain Valley Cultivation, LLC (Adult use marijuana cultivation)
- BD Solar Fryeburg, LLC (Solar Utility)
- Avesta Housing Development Corporation (Multi-Family Housing)
- Green Acres (Minor Sudivision)
- Meehan Lots (Minor Subdivision)
-

## Violations and Enforcement:

Although many land use violations are easily remedied through a simple conversation with the land owner, occasionally this office must engage in formal enforcement activities. In 2021, there were eleven (11) such cases. Three (3) involved placement of a camper or RV on a parcel without the required approvals, two (2) involved construction without proper permits, two (2) involved actual or potential shoreland zone violations, in addition to one (1) marijuana odor complaint, one (1) possible fire hazard, and one (1) instance of a non-conforming commercial land use. At present, all cases have been closed except one, which is on-going.

The Code Enforcement Office is open Monday through Friday from 8:00 a.m. to 4:00 p.m. and I am always ready to answer a code question, issue a permit, or to help understand your tax bill.

Very truly yours,



Christopher Walton, PE, CMA  
Code Enforcement Officer  
Building and Plumbing Inspector (License #2242)  
Tax Assessor's Agent (Certified Maine Assessor #999)  
E911 Addressing Officer

## ASSESSORS' REPORT 2021

2021 ASSESSING SUMMARY STATISTICS			
Description	2021 Value	2020 Value	% Change
Property Tax Rate:	\$15.50/\$1,000	\$16.20/\$1,000	-4%
Interest Rate:	5%	8%	-37.5%
Certified Ratio:	100%	100%	-
Total Taxable Value of Real Estate:	\$399,078,350	\$393,799,000	1.3%
Total Taxable Value of Personal Property:	\$14,343,601	\$10,793,293	32%
Total Value of Exempt Property:	\$74,800,179	\$75,853,300	-1.4%
Homestead Exemptions Granted:	717	732	-2%
Veteran's Exemptions Granted:	92	72	28%
Parcels Classified as Tree Growth:	180	169	6.50%
Total Acres in Tree Growth:	11,553	11,403	1.30%
Parcels Classified as Open Space and Farmland:	100	91	10%
Total Acres in Open Space/Farmland:	2,655	2,471	7%

## **2021 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 2021.

### 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 26 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 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 247 incidents (calls for service) in calendar year 2021, an increase of 43 incidents from 2020 (↑12.1% from 2020). 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.

#### 2021 Calls for Service by incident type:

Structure Fires	9	Vehicle Fires	5
Chimney Fire- Other fires	3	Woods- Brush- Grass Fires	9
Potential Fires - Smoke Smell	9	Investigations- Enforcement	6
Carbon Monoxide Incidents	5	Hazardous Conditions	2
Propane Leaks- LPG Smell	3	Motor Vehicle Crashes	38
Assist EMS- Rescues	37	Assist Law Enforcement	6
Good Intent	25	Traffic Control- Downed Lines	36
Smoke & Fire Alarms	54	Total	247

### Burn Permits and Inspections

A total of 299 Burn Permits for open air burning of brush and agricultural vegetation control were issued in 2021. Permits can be obtained on-line free of charge by visiting the Fire Department section of the Town of Fryeburg website 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, and David Richardson. 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

The COVID-19 pandemic during 2021 continued to keep the members of the Fryeburg Fire Department away from public education programs in the local school system and daycare centers. We hope that 2022 will allow us the opportunity 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](http://www.fryeburgmaine.org/firedepartment) for alerts, or our Facebook Page. For more information about personal and family preparedness please visit [www.ready.gov](http://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 2021 the Fryeburg Fire Department was able to secure \$29,281.00 in State and Federal Funding for equipment and Training. In addition, we were able to secure \$3,500.00 in private sector funding for equipment upgrades. These grant programs allow the Fryeburg Fire Department to decrease the impact our citizen's tax rate, while completing needed 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. We were pleased to see our local Emergency Management Director presented with the Local Emergency Management Director of the Year Award by Oxford County Emergency Management Agency in April 2021.

The COVID-19 pandemic has continued to create significant challenges for us all. Fryeburg Emergency Management worked alongside 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 dedicated members who respond in all extremes of weather and times of day. As we work through the next year, we continue to strive to lower the towns Insurance Service Office Rating (ISO), reduce response time, and improve the department's capabilities with aggressive training programs such as Rapid Intervention, Water Supply, Fire Response Safety, and Special Rescue and Hazards. 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](mailto:fryefire@fryeburgmaine.org).

Stay safe and Healthy in 2022.

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



**Fire Chief Andrew Dufresne accepting the Oxford County Local Emergency Manager Award for the Second Year in a row with Town Manager Katie Haley.**

## **PUBLIC WORKS REPORT FOR 2021**

To the Citizens of Fryeburg:

2021 has been a challenging year for everyone as well as Fryeburg Public Works; with the pandemic happening we have been faced with making decisions that don't normally occur. Prices are skyrocketing on everything from culverts to truck and equipment parts that we found were not even available at times. We added two newer trucks to Fryeburg Public Works this year; we replaced the 1983 Chevy truck with a 2008 Chevy pickup, and replaced one of the 2009 International plow trucks with a newer 2017 International

We have been very busy with roadside brush clearing; road grading and also replacing much needed gravel shoulders from Main Street to Brownfield line on Haleytown Road as well as Menotomy Road from start to end.

Sidewalk replacement was done from Elm Street to Dana Street this past summer with anticipation of doing more this coming summer. The final top coat of pavement will be laid down on Stanley Hill Rd. this summer making it a fully rebuilt road that will last for years.

We also plan on grinding and paving the section on Corn Shop Rd. from route 5 to the bottom of the hill.

Along with our normal shoulder work, grading, ditching culvert replacement, and mowing of our town's parks and cemeteries it will be a busy year once again.

We have a new crew at our transfer station Garry Martin and Andrew Mutrie as the others have retired.

Fryeburg's Highway crew have done an excellent job keeping up with this crazy winter we have been going through as well as the work we have accomplished over the past year.

I want to thank Mitchell Sparks, Mathew Jensen, Jason Cummings, and Alton Chaves for their hard work at Public Works.

I also would like to say thanks to Steve Burke, who is our part time helper, he jumps from transfer Station to Public Works, and he may be helping at the transfer station one day and the next day he's in the sidewalk machine clearing sidewalks

Thank you,

Lester France  
Fryeburg Public Works Director

## **2021 BRADLEY PARK REPORT**

Nice to have activities somewhat back to normal at the Park, even though COVID-19 is still with us. Many people, especially children, like to slide on the hill. For safety reasons we do not allow skiing or snowboarding at the hill.

The Park looks very nice all year long, thanks to Katie and the town crew.

I especially want to recognize Cathy Trumbull, our long-time secretary. She writes letters, keeps us informed of upcoming meetings, and keeps me up to date with what's going on at the Park. Thanks Cathy.

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

## THE FRYEBURG CONSERVATION COMMITTEE

Sherri Billings · Donna Girard · Allison Leach  
Nels Liljedahl · Gena Spencer

### Annual Report 2021

The Fryeburg Conservation Committee is proud to have served our town for over four years now. Over time we have had to say goodbye to several effective members, and we are thankful for their participation and the energy they brought to this organization. We still have two original members and we have attracted new members. The priorities and projects of our conservation committee have been strengthened to the point where our organization is thriving and a model to new committees that want to form to make our town better. We start this year's report with information about the human resources that have made this committee work because we ask you to let us know when it is your turn to lend your talents towards the mission of the Fryeburg Conservation Committee.

We are a group of people that care about the natural resources of Fryeburg and especially the opportunities we have for finding a balance to promote both outdoor recreation and natural resource conservation. The history of our committee is short, but we have established ourselves as a committee that is a model for citizen participation. We implement the Open Space Plan, written by our own Nels Liljedahl and Jennifer Richardson. We invite your participation and perspective. We meet on the 4<sup>th</sup> Wednesday of the month at 7pm at the American Legion during the months of January – May and Sept – December to work the following mission:

*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.*

We are committed to interacting with other town boards by attending meetings and participating by offering thoughtful suggestions at the Planning and Select Board level. We offer information and suggestions based on best practices for resource conservation of a land-rich town renowned for its beauty and recreational opportunities. We are also involved in the formation and support of new committees through our Recreational Economies for Rural Communities grant.

During 2021 we have focused on the following projects and initiatives.

1. Fund Raising
  - a. Research and apply for appropriate grant opportunities
    - i. Awarded a \$4000 grant from the Mulford Fund
    - ii. Approval of \$5000 from the Town of Fryeburg
2. Fryeburg Town Forest Trail
  - a. Commission bridge construction using local teachers and youth volunteers
  - b. Design, construct and install an information kiosk at the trailhead
3. Chestnut Tree Restoration
  - a. Locate special plantings in the forest for a town-wide Chestnut Tree Naming contest
  - b. Maintain partnership with T. Klak at ACTFME and UNE for future plantings

4. Local Events
  - a. Coordinate Valley Pride Day event including a community picnic at Weston's Beach
  - b. Create and deliver an FPL Library Program (The Trees of Fryeburg)
  - c. Participate in the Weston's Beach Survey
5. Town Owned Land/ Natural Resources Inventory
  - a. Stay informed about solar installation and advocate for our natural habitats and best practices in sustainability by attending and speaking at selectboard meetings and planning board meetings and by hosting Dirigo Solar at a regular CC meeting
  - b. Communicate with Department of Environmental Protection about the use of our town owned lands surrounding our airport
  - c. Attempt permission for a trail on private land to connect the Town Forest to the Frye Homestead
  - d. Provide continued support and interest in the successful partnership of The Upper Saco Valley Land Trust and the Town of Fryeburg for the conservation of Jockey Cap and improvement of trails and access at this beloved property
6. Committee and Board Connections.
  - a. Stay informed of other town board agendas and send a representative to attend meetings when it is strategically optimal and physically possible
  - b. Join the Maine Association of Conservation Commissions and attend the Annual Meeting
  - c. Participate in the Recreation Economies for Rural Communities grant implementation
    - i. Attend quarterly meetings
    - ii. Network and support for new committees and their members
  - d. Work with the Southern Maine Planning and Development Commission to become a part of the Community Resilience Partnership program.
    - i. Identify a climate action policy according to *Maine Won't Wait*
    - ii. Implement climate action policy with state funding

The Fryeburg Conservation Committee is grateful for the opportunity to serve the community and we are overwhelmed by what can happen when a caring group of individuals come together on a regular basis to work a mission. The progress is steady, and our influence has great value.

Respectfully submitted,  
The Fryeburg Conservation Committee

## ANNUAL REPORT OF THE EASTERN SLOPE AIRPORT AUTHORITY

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 2020 was \$333,000.

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 as pilot/tenant liaison. There is currently one vacancy on the ESAA, and the directors are actively considering applicants.

The airport is a year-round economic hub for businesses, tourists, and flight training as well as a base of operations for the Civil Air Patrol, Life Flight, charitable pet relocation and medical patient treatment flights, and search and rescue operations throughout the region. Eastern Slope Airport is a true regional airport and a key part of both Maine and New Hampshire's aeronautic system.

ESRA serves as the home for the new Kennett High School and Fryeburg Academy STEM Aviation Education program and summer STEM Aviation Camps for middle school students housing a classroom and FAA approved simulator on the field. Known as the Eastern Slope Aviation Academy, they have achieved the milestone of soloing their first student of approximately 30 active members training at the airport.

Thirty local pilots base their aircraft at the airport and add to the local economy through the purchase of Jet A and aviation fuel as well as hangar leases. The airport has one full time airport manager and several part-time employees when needed, who maintain the airport to an operations-ready status.

In 2020, the Airport completed reconstruction of the aircraft parking apron that was originally constructed in 1961 and can now accommodate heavier aircraft such as business jets. Adjacent to this area is the new transient aircraft hangar, currently under construction following successful funding through a combination of sources including 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 secured a total of over \$2.3 million in 2019, for this project. Construction should be completed in the spring of 2022, when the new hangar will be able to securely house larger, visiting aircraft up to the business jet class, providing climate controlled parking and protection from inclement weather.

Current projects include pursuing funding for a runway extension to 5000 feet to better accommodate faster aircraft. A project of this magnitude will also likely bring taxi ways and lighting up to current standards. Planning is ongoing to reflect demand for more hangars along with continual maintenance and tenant improvements to airport-owned hangars. Improvements are also being explored for Lyman Drive, the airport access road which has been in use with basic upkeep since 1961.

Additionally, the Airport has entered into a lease with the Dirigo Fryeburg Solar corporation for the construction of a solar farm on the airport that will take advantage of unutilized property. 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

Carl Thibodeau, Vice Chairman – Conway, NH

Gene Bergoffen, Treasurer – Fryeburg, ME,  
Eric Meltzer, Pilot Liason – Fryeburg, ME.

Ron Briggs, Secretary, Chatham, NH.

David Sorensen, Eaton NH.  
Ken Richardson, Denmark, ME.  
Steve Steiner, Conway, NH.  
Fred Packard, Bridgton, ME.

Katie Haley, Fryeburg, ME. - Town Manager  
Tom Holmes – Conway NH. - Town Manager  
Elbridge Russell, Fryeburg, ME

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### **CEMETERY REPORT 2021**

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

Substantial damage was done to some stones in the West Fryeburg Cemetery. These repairs are in the process of being done. Also, placement of a fence along the roadside is being considered. All work was under the direction of 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 W. Andrews II

### **TREE WARDEN REPORT 2021**

Trees causing a hazard and clean-up of downed trees were dealt with as they came in to us. Coordination was arranged for pruning of trees for utility purposes at the new Amato's and abutting property.

Maintenance and clean-up of underbrush was done at Eastman Memorial Grove along with other town owned parks and cemeteries.

All work is done under the direction of the Town Manager, Katie Haley.

Respectively submitted,  
Richard W. Andrews II  
Tree Warden

## **PLANNING BOARD REPORT FOR 2021**

To my fellow citizens,

It has been my honor to serve as the Chairman of the board for another year. It felt good to get back to meeting in person after holding meetings via zoom in 2020. The following is a list of projects that came before the board for approval

- 1) Timbernook Of Western Maine
- 2) CBW Labs expansion
- 3) Lake Region Self Storage
- 4) Fish Street Properties(Field Electric)
- 5) Bear Claw Property Service
- 6) Minor subdivision for CDL, LLC
- 7) East Coast Growers, LLC
- 8) Mountain Valley Cultivation,LLC
- 9) BD Solar Fryeburg, LLC
- 10) Avesta Housing
- 11) Meehan Subdivision lots

We encourage the public to attend our monthly meetings. We meet at 6pm on the 4th Tuesday of the Month at the David & Doris Hastings Community Center on the upper lever of the Fryeburg Rec Center.

Respectfully submitted,  
Patrick Emery-Chair of the Planning Board



## **FRYEBURG BROADBAND COMMITTEE 2021**

Mission: The Town of Fryeburg Broadband Committee recognizes the importance of making affordable and reliable high-speed internet available to all residents and businesses. It is understood that having improved broadband is vital to businesses (both large and small), students and educators, those seeking telehealth/aging in place options, and those who want to pursue community and civic engagement.

Therefore, the Committee will:

- Identify, promote, facilitate and accelerate improvements to broadband infrastructure in Fryeburg
- Collect and maintain comprehensive information on the state of broadband in households, businesses, schools and public gathering areas in Fryeburg
- Analyze internal data to identify areas negatively impacted by lack of availability and quality of broadband services in Fryeburg to identify areas for improvement
- Facilitate and accelerate improvements by identifying and pursuing public and private funding opportunities to improve infrastructure the most efficient process possible

Since our committee was created in the summer of 2020, we have continued and strengthened partnerships with surrounding towns, joined other broadband initiatives including Eastern Slopes Regional Broadband (formally MSAD 72 Broadband group), and gleaned long-term and short-term benefits to fiber and wireless internet.

Specific steps taken by the committee included a plight for residents to take internet speed tests ([www.mainebroadbandcoalition.org/speed-test-info](http://www.mainebroadbandcoalition.org/speed-test-info)). This information is essential to understanding where gaps in service exist and to prove that the current internet service providers are not meeting the needs of residents in terms of internet speeds.

We will strive to fulfill our goal to accelerate improvement to broadband and wireless infrastructure by collaborating with the Town of Bridgton and Eastern Slopes Regional Broadband group.

## **BICYCLE, WALKWAYS, AND TRAILS COMMITTEE 2021**

This committee was formed in the Spring on 2021 and has 6 members. The current committee chair is Therese Mergen. Other members include Ray Ryan, Holly Foster, James Oliver, Ingrid Kellas and Victor Kellas.

The committee reviewed the information from the 2009 Bike/Ped plan and adopted the mission statement. The committee updated the sidewalk inventory from the 2009 Bike/Ped plan and identified several sidewalks that are the higher priority for repair. These include sidewalks along Oxford St, River St, Smith St, Elm St, Portland St and Pine St.

In August 2021 the committee did a site walk on the 302 project with Patrick Adams from MDOT to review the plan for signage and safety of the sidewalks and crosswalks along 302.

In October 2012 the committee gave a letter to the town with our recommendation for how to use the \$100,000 the town has set aside for sidewalk repair. Our recommendation was to put in a new sidewalk along Smith Street as it would provide a welcoming off-street pedestrian corridor between the Mountain Division Trail and the village center. We sent a second letter to Avesta Housing, HEB Engineering and the Fryeburg Planning board with several recommendations related to bike and pedestrian safety for the proposed Avesta project on Pine St.

Currently the committee is looking into purchasing and installing new bike racks throughout town. We have identified several potential locations for bike racks including Bradley Park, Graustein Park (2<sup>nd</sup> one near playground), Jockey Cap, Weston's Beach, Town Forest, and the Town Office. Member Ryan said he will contact HarMac to get a quote on bike racks. The committee would like to purchase at least 5 new bike racks.

Committee member Mergen is working on a survey to gather opinion and ideas from the citizens of Fryeburg on what they would like to see for new or improved sidewalks and trails.

## **FRYEBURG AGE-FRIENDLY COMMUNITY**

In 2019, the Fryeburg Age-Friendly Community Task Force (FAFCTF) was established and joined the Mount Washington Valley Age Friendly Community.

The Mount Washington Valley Age Friendly Community is housed at the Gibson Center in North Conway. This initiative is affiliated with the state and national AARP Livable Communities Network. Membership in this network provides a framework for assessing the region's ability to become more age-friendly as our communities prepare for rapid aging population.

The initiative is a regional approach that capitalizes on the resources and assets that exist in our communities and are supported by a multitude of well-coordinated non-profits. The focus is on 5 Domains: Housing, Health, Transportation, Community Connections and Outdoor Spaces.

The mission of FAFCTF is to create a community where people of all ages are welcomed and respected; where all are encouraged to participate in the civic and social life of our community; and where everyone can live comfortably in Fryeburg for as long as they wish.

To date, Fryeburg has benefited

1. Grant funds were used to distribute an AARP senior living survey which revealed helpful information about Fryeburg's senior population.
2. A volunteer fair was organized at the recreation center. This was a networking event for those who were seeking local volunteer opportunities.
3. Two buckets of potting soil, seeds and planters available through the Library for anyone interested.
4. Sand buckets for seniors was established. Sand bucket requests are available through the Town and delivered by the Recreation Department.
5. Parks and Trail committees were established to create more age-friendly outdoor spaces and trails.
6. Window dressers workshop opportunities made available to Fryeburg volunteers.
5. Stay Warm, Safe and Dry program enabling seniors to remain in their homes and active in their community by providing help to ensure a healthy and safe home environment, rather than having to move into an institution. To receive more information regarding this program, please contact Renee Wheaton at 802-424-2074 or [staywarm@gibsoncenter.org](mailto:staywarm@gibsoncenter.org).
6. The Library and Town website offer senior services and resources with phone numbers and email contacts.
7. Fryeburg Community Aide was established during the pandemic to assist Fryeburg residents who were unable to run daily errands due to health concerns. Volunteers delivered groceries, offered household maintenance services, and daily check ins with Fryeburg's home-bound residents.

More recently, despite FAFCTF's inactivity, new interest from the Town and Town Departments have revived the committee to start 2022 with action. Looking ahead, FAFCTF hopes to accomplish previous set goals as well as assess Fryeburg's senior service and resource offerings to bring more to our community's senior population.

## **PARKS, OPEN SPACE, AND BEAUTIFICATION COMMITTEE'S REPORT 2021**

*The Mission of the Fryeburg Parks, Open Space, and Beautification Committee is to advocate for the enhancement and stewardship of Town Parks and Open Space, to review and propose projects that impact parks and open space, to foster collaboration amongst park users and the Town, to promote public access and enjoyment of our parks and open space, and to advocate for public and private funding for parks and open space. Furthermore the committee will work to maintain and improve the appearance of the Town through the use of gardens, landscaping, seasonal decorations and events.*

The committee has undertaken the following action since inception:

### **Photo Documentation:**

Document Parks and Open Space in the town of Fryeburg through images for the town's website and the All Trails app.

Completed Actions: photos taken of the Parks and public Open Space in the town of Fryeburg include parking area, layout of the area, natural amenities, and facilities ie. playground equipment, basketball/tennis courts, etc.

Follow up Actions: photos will be updated as changes/improvements are made to Parks and Open Spaces.

### **Peary Park:**

Begin the process of enhancing this space for greater appreciation by town residents and visitors.

Completed Actions: POB committee walked the park property, were introduced to landscape architect Eli Goodwin by Charlie B., met with abutter Peter Gurnis, and his wife Erin Mayo, Head of School, who reside in Fryeburg Academy's Fessenden House. They are agreeable to selective pruning at the back end of the park property to open up the view of the Intervale. Tess D. met with Anne Bell from the Maine Development Foundation to discuss funding sources, development steps and the possibility of bundling the three Admiral Peary sites in town and create an Admiral Peary day in April since he arrived at the North Pole on April 6th 1909. Tess D. spoke with students at the Fryeburg Academy who, for their senior volunteer project, are willing to prune the back of the park property in the spring. Town's Public Works Dept. will remove branches as approved by Katie H.. Eli G. has loaned us pruners for the project. Tess D. met with Greg Huang-Dale to discuss one idea that had been talked about for the park property a few years back, specifically adding a labyrinth on the property. For reference he provided historical, design, and testimony as well as pictures.

Follow up Actions: Charlie B. will contact Eli G. for a sketch of his recommendation (we are open to all possibilities for this space and are willing to gently coax its evolution as a wonderful spot for all to revel in the outdoors with one of the best views of the Intervale in town) We will reach out to Bowdoin College re. a possible internship for one of their students to develop interpretive signs for the park, POB are looking into pursuing a possible grant from AARP for the project.

Materials: A finalized materials list for the first phase of the project will be created once Eli G. submits his design sketch for Peary Park and a more finalized design is created.

### **Weston's Beach Survey:**

Having had the topic of Weston's Beach, its importance as a town/community asset as well as the concern over maintaining and protecting it (particularly in the aftermath of the effects of COVID-19 2020) raised by the Select Board in early 2021 it was agreed that a survey of beach users could be employed to better understand how to manage the property and parking situation.

### Completed Actions:

POB Committee members, among 20 stakeholders identified by Katie Haley, Fryeburg Town Manager (including Select Board Members, FCC, Police Department, Saco River Corridor Commission, SMPDC, Weston's Farm, 3 River liveries, and the Saco River Recreational Council) each "met with" Caroline Paras Research Assistant, Tourist and Hospitality Program USM. The POB was given the opportunity to help facilitate the intercept survey with users of the beach. The POB was consulted about and Nora S. worked with Caroline P. to edit the intercept survey. The POB members took responsibility for volunteering and finding additional persons to cover the shifts scheduled to deliver the survey; the FCC and one Select Board member filled in where there were openings. The survey takers also provided notes, perspective, and photos. Tess D. sent an email from the POB to Katie H. on 10/20/'21 with specific points pertaining to necessary adaptations in 2022 from the current agreements between Fryeburg and the liveries. Nora S. reiterated these points in a follow up email to Katie H. on 11/15/'21 urging her to initiate a plan to pursue these adaptations.

### Follow up Actions:

The POB would like the opportunity to meet with the Select Board re.

- 1) The possibility of our doing on our own during the early part of Summer 2022, additional car count/state plate recording, and a count of numbers of people using the boat landing as a part of liveries compared with individuals/families (our observations during last year's survey did not support a 50:50 ratio as had been previously recorded) to have additional facts on which to base decisions.
- 2) The role of the SRRC and the River Runners in improving the care of Weston's Beach.
- 3) What responsibilities should be identified for the various liveries to ensure their customers who are using the beach have 0 negative impact on it:
  - a) Daily trash removal from the bins closest to "take out".
  - b) Additional porta-potties for that side of the beach which the liveries or SRRC are responsible for.

Respectfully submitted by Charlie Buterbaugh, Tess Dana, and Nora Schwarz



## **Saco Valley Fire Association**

**148 North Fryeburg Rd.**

**No. Fryeburg Me. 04037**

**207-697-2475**

**Greetings to the citizens of Stow, Chatham, Fryeburg,**

**Please accept our sincere gratitude for your continued support. Our dedicated team of volunteers have responded to 94 calls for service. This has been our busiest year to date, and we expect this trend to continue.**

**This year has seen our organization overcome many challenges, both external and internal. We got a new fire chief Harold Drew and we have updated our command systems for better response. Our community has seen us through these events.**

**We continue to add new resources and capabilities to increase our response and the safety of our community. Recently we received a grant to get new safety equipment to better serve our community. We continue our fundraising efforts, raising up to ten percent of our total yearly budget. Through the generosity of our community, we are able to reduce the impact on our taxpayers.**

**As first responders and providers of emergency services, we hope for your continued safety. Please remember to treat your smoke alarms and ensure you have two crest exits available at all times. Should the need arise, know that we stand ready to aid at any time, in any condition, and that your contribution aids our readiness and our community.**

**Thank You,**

**Chief Harold Drew for Saco Valley Fire Association**

# OXFORD COUNTY SHERIFF'S OFFICE

*Christopher R. Wainwright*



*Sheriff*

*Christopher Wainwright*

*Chief Deputy*

*James Urquhart*

## **2021 Annual Report**

Dear Neighbors, Residents, and Taxpayers,

As I enter my fourth year as Sheriff, I am extremely proud of the work our office has accomplished throughout our western Maine communities, and I am motivated about the momentum our office has heading into the New Year. This would not be possible without the team of men and women who have continued to serve our mission, and protect our communities, with professionalism, integrity, and leadership. It is their work that keeps our agency moving forward.

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as in their complexity. Deputies have responded to more calls regarding mental health concerns since the start of Covid-19, which speaks to the great need for state funding for services for our communities, and our sheriff's departments throughout our state, to keep individuals needing help, and others around them, safe.

We have continued to improve our visibility and response times by utilizing our substations in Dixfield, Brownfield, Rumford, and Bethel. As promised, over this past year, our office successfully completed the plans to convert the jail facilities from a 72-hour holding facility back to a full-service operation. This improvement has restored local control and has already saved taxpayers money.

We have continued our efforts to combat the opioid epidemic in Oxford County by supporting local organizations such as the Western Maine Addiction Recovery Initiative by referring eligible individuals, inflicted by substance use disorder, to Project Save ME. The program is a police-assisted initiative designed to connect those burdened by substance use disorder with recovery coaches, advocates, and other treatment services to assist them with their recovery journey.

On behalf of the deputies, correctional officers, and support staff, I want to thank and acknowledge the continued community support we have received. Your patience and cooperation during the difficult circumstances surrounding Covid-19 has made a great difference. Our deputies and staff have gone above the call to service, and I am happy to hear and see that their work has not gone unnoticed.

As an agency, we have great opportunities ahead of us. I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact me at 207-743-9554 or follow us on Facebook: Oxford County Sheriff's Office.

I wish you all a safe and healthy year ahead.

Respectfully,

  
Sheriff Christopher Wainwright



# **Oxford County Sheriff's Office**

## **2021 Calls for Service by Location**

### **Fryeburg**

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Agencies	1
Agency Assist	58
Alarm	1
Alarm Test/Malf	1
Animal Problem	1
Assault	1
Attempt-Locate	1
Citizen Dispute	1
Civil Problem	2
Domestic	4
Drug	1
DUI	2
E911 HANG UP	38
Harassment	3
LE Accident	4
Misdialed Call	2
Missing Person	2
PD Accident	1
PFA	1
PI Accident	1
Request Call	1
Request Officer	3
Shots Fired	1
Stabbed/Gunshot	1
Suicidal	1
Suicide	1
Suspicious	4
Traff Complaint	9
Traffic Offense	5
Unconsciousness	1
Unknown Problem	1
Unwanted Person	1
Vehicle Pursuit	1
VIN Inspection	1
Warrant Arrest	1
Welfare Check	1

**Total Calls for Service      159**





## Mt. Washington Valley Economic Council

53 TECHNOLOGY LANE, SUITE 100 ■ CONWAY, NH 03818

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E-MAIL: ADMIN@MWVEC.COM ■ WEB: WWW.MWVEC.COM

### MT. WASHINGTON VALLEY ECONOMIC COUNCIL 2021 REPORT

The Mt. Washington Valley Economic Council reached new milestones in its 31<sup>st</sup> year of providing economic and professional **support to the business community** in spite of the limitations of living in a COVID-dominated world. These milestones will become obvious this spring when a flurry of construction begins on the Tech Village campus.

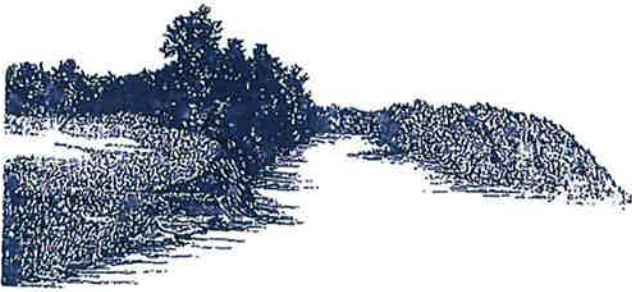
The multi-year, multi-million dollar **Avesta Housing project** is scheduled to begin Phase I of its IV-phase construction plan. The first three story, 40-unit building is planned to begin this spring. In addition, other commercial lots have either been sold for office buildings or are nearing finalization that will set off another round of construction activity in 2022 in the Tech Village.

The pandemic fears and challenges we all experienced placed renewed importance on the Council's Revolving Loan Fund. Currently, there are 34 active loans representing **\$1,306,000 of funding** which support local start-ups or businesses that are at a critical point of transition and growth.

While many conferences, workshops, boot camps and consultations with seasoned professionals from the Tech Village were mostly remote, the demand for **assistance and training** remained active and vibrant. The Economic Council staff will welcome face-to-face communications soon.

The MWVEC receives funding through area towns like Fryeburg, memberships, grants, loan fund interest income and corporate sponsorships. It is a privilege to represent **Fryeburg** on this important economic development activity.

Mt. Washington Valley Economic Council



# Saco River Corridor Commission

*"Communities Working Together To Protect Our Rivers"*

Fryeburg Budget Committee  
16 Lovewell Pond Road  
Fryeburg, Me 04037

January 24, 2022

Dear Committee Members:

The Saco River Corridor Commission (SRCC) concluded its twentieth year of water quality testing in September 2021. The areas of testing that are most relevant to the Town of Fryeburg are the Maine/New Hampshire border at Saco Pines Landing, Weston's Beach, Swans Falls Dam, the Old Course of the Saco River downstream of Hemlock Bridge, the Canal Bridge Beach, Walker's Bridge Landing, and Lovewell Pond off Dearborn Drive. Attached you will find our Water Quality Monitoring testing results for 2021.

The Water Quality Monitoring Program was created to help understand the types of issues that affect the water quality in the rivers and help the Commission and area residents better understand how the surface water in the town contributes to their quality of life. There is a direct correlation between the quality of the rivers and streams in our towns and the aquifer that supplies our drinking water. As the economy improves and development and building resume, having the monitoring program in place will allow the town and the SRCC to better assess the controls and standards in place that keep our community water systems clean.

Due to significant increases in sampling analysis costs in 2020, the Commission successfully moved sample analysis to the University of New Hampshire's Water Resources Research Center. This move has allowed the SRCC to expand the program through additional nutrient sampling to further evaluate and monitor the health of our waterways. In October 2021, the Maine Outdoor Heritage Fund approved a grant for the Commission to purchase advanced equipment from IDEXX Laboratories to analyze *E. coli* samples at SRCC headquarters. Analyzing *E. coli* samples "in-house" will dramatically decrease bacteria sampling and personnel cost and allow quicker rapid response testing when high bacteria levels occur.

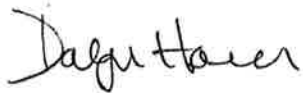
During the 2021 monitoring season, the Commission spent \$1,615.00 for equipment and supplies. Expenses for the town of Fryeburg totaled \$4,944.81 for sample analysis, travel reimbursement, and personnel cost throughout the ten-week monitoring season. If the town of Fryeburg has any recommendations of other recreational or public sites within the Corridor that would benefit from being added to our sampling schedule for 2022, please let us know. We aspire to better serve our communities, and a large part of that is protecting public health. To that end, the Commission asks that the following statement be included as an article in your town warrant:

"The town will vote to raise and appropriate \$500 toward the support of the Saco River Corridor Commission for its continued water quality monitoring program."

We thank the town of Fryeburg for your continued support of the water quality program and look forward to providing you with many more years of valuable information. Our goal is to protect the value of the rivers and lakes in our area. We will continue to do our part, but we need the town's help to succeed.

Please do not hesitate to contact us with comments, questions, or suggestions about the program or any of the work we do.

Sincerely,

A handwritten signature in black ink, appearing to read "Dalyn Houser". The signature is fluid and cursive, with the first name "Dalyn" and last name "Houser" clearly distinguishable.

Dalyn P. Houser

Executive Director

Enclosure: Water Quality Analysis Report (2021) and Sampling Site Raw Data.

# Unpaid Taxes 2021

ABELL, EDWARD & MCLEOD-ABELL,	623.28	LISA POTVIN	246.19 **
ADAMS, TERENCE T	1.62 **	LISA POTVIN	246.19 **
ALLEN, THOMAS	2.25 **	LISA POTVIN	41.13 **
ANDREWS, RICHARD W II	369.60 **	MACDONALD, CHRISTINE	2,085.18
AVILLA, LYNNE	162.88 **	MAGEE, JASON JAMES	774.60
BEAN, MARCIE JO	691.98	MARTINESE, ADAM A	2,056.02 **
BENNETT, JEFFERY S	109.26 **	MC FARLAND, THOMAS RICHARD	655.38 **
BLACKER, LAWRENCE L, TRUSTEE;	9.96 **	MERCIFUL LLC	4,593.12 **
BOUCHER, BURNHAM R	991.68	NICKERSON, PAUL	179.88 **
BOURNE, RODNEY A III	570.91 **	NOLAN, FREDERICK J	4.41 **
BRESSETTE, CORILLE	3.24 **	NOLAN, MARK J	377.65 **
BRINE, HAROLD L	935.46 **	ORMOND, ROBERT M	1,155.52 **
BROWN, JOSHUA A & BROWN,	24.71 **	OSGOOD, TIMOTHY & URGESE,	3.97 **
BROWN, MELISSA	2,911.38 **	PARMENTER, ARTHUR JR., STEVEN R,	321.00 **
BRYAN, KIMBERLEE & O'NEIL,	573.64 **	PARMENTER, KENNETH	1,495.50 **
BURKE, STEPHEN	1,381.17 **	PARSONS & SONS LUMBER CO, M.H.	64.64 **
BURKETT, JENNIFER	700.56 **	PELKIE, JEFFREY	515.65 **
BUTTERS, JASON	743.82 **	PITMAN, JAY	1,725.54
CAHILL INVESTMENTS LLC	3,984.30 **	PITMAN, JAY	526.74
CARPENTER, CHRISTOPHER	1,594.32 **	PORTANOVA, KENNETH D	2,203.44 **
CASTEEL, ROBERT B, C/O STEVEN	1,043.85	PORTER, BRIAN	711.67 **
CHARLES, SCOTT	410.68	POULIN, JOSEPH	266.64 **
COOK, WILLIAM	2,663.52 **	QUINTAL, EDWARD J	65.85 **
CROFTON, MEREDITH	362.94 **	RAFFERTY, JOSEPH E JR	4,865.58
CURRIE, JOSHUA	2,265.48	REAL LLC	2,431.17 **
CURTIN, LEONARD	1,269.68 **	REED, ESTATE OF VELLIE	1,786.61 **
DAME, MIRIAM L TR	3,377.94 **	RIDER, CRAIG	3.73
DOUGLASS, DEAN K	1,612.14	RIDLON, PRESTON B	1,790.34 **
DOUGLASS, ERIC B	568.64	ROBBINS, WILLIAM W	3,328.20
DREW, CARL E	133.08	ROBERTS, ALEXANDRA ELENA	0.69 **
DREW, CARL E	121.74	ROCKEFELLER, DALE C & CHRISTINE	60.03 **
DREW, CARL E	110.40	ROGERS, LAWRENCE	489.74 **
DUNNELLS, ISABELLA ROSE	415.44	ROSS-FITZGIBBONS, MARGARET	683.88 **
DUTTON, CASEY	1,161.12 **	ROSS-FITZGIBBONS, MARGARET	403.62 **
EASTMAN, DOROTHY, HEIRS OF	2,041.44	ROSS-FITZGIBBONS, MARGARET ET	7,790.16 **
EATON, CYNTHIA	515.88 **	ROTA, MELISSA K	4,534.62
EMERY, BRIAN	6,608.22 **	SANTOS, SCOTT K & PAUL D,	6,451.56 **
EMERY, BRIAN D	4,388.82 **	SAVAGE, MERRILL D	10.01 **
EMERY, DAVID W	3.99 **	SEAVEY, SHERRI A	1,636.73 **
EMERY, LEONA E	322.49 **	SMITH, CHARLES JR& SADIE ESTATE	1,205.52
EVERS, KIMBERLY V	4,877.52 **	SMITH, LYNNE	285.64 **
FRAM, BRIAN	2,874.12 **	SOULE, WILLIAM G & JENNY L	26.25 **
FRASER, ALYCE 1998 REALTY TRUST	528.25 **	STEADMAN, KENNETH A II & ELIZA	1,611.68 **
FROST, JONATHAN M	477.00 **	SUNSET LANE RETREAT TRUST	857.37 **
GUSHEE, ELAINE, ESTATE OF	1,787.10	TALL PINES, LLC	5,699.40
GUSHEE, ELAINE, ESTATE OF	2,323.32	TEJJ, LLC	1,617.00 **
HILL, DOROTHY C	1,476.06	THORLEY, JAMES	1,413.83
HINKLEY, DIANA L	447.36	THORNE, IRVIN SKYLER	2,470.74 **
HINKLEY, DIANA L	1,317.30	TODESCA, MICHAEL J	5,520.72
HINKLEY, DIANA L	1,333.50	TORRES, PHILIP A	3,875.28
HOLDEN, TERRY W	0.43 **	URGESE, DEBRA O. & SIRNA, PAULA	3.87 **
HOLDEN, TERRY W	1.00 **	VACCHIANO, TIMOTHY	1,731.55 **
HOLMES, JAMES A	1.41 **	VENO, TOBIAS	5,492.52 **
IRISH, CHERYL A	621.99 **	VIENS, LISA	345.30 **
JACKMAN, FRED	1,247.64 **	WALDRON, ALBERT	870.66
JOHNSON, REGINA	806.63 **	WARREN, MICHAEL	1,913.94
JONES, MICHAEL A	45.48 **	WEBBER, WILLIAM	392.76 **
KATSIGIANNIS, LEONIDAS	4,172.22	WEBBER, WILLIAM	3,773.70
KIMBALL, SANDRA	2,045.16 **	WEESE, AMBER L, WEESE, JONAH K,	1,655.88
KOHN, ERIC H	2,950.21 **	WEIL, JAIME DIANE-ALI	1,843.80
KRUSE, JOHN R	5,650.80	WEINSTEIN, JAMIE M	5,919.72 **
LABONTE, ALBERT J	2,153.70	WEST, PATRICIA	555.56 **
LABONTE, ALBERT J	3,353.64	WHITE, CAROLE B	900.96
LABONTE, ALBERT J	1,362.66	WILCOXSON, WILLIAM J	3,388.38 **
LABONTE, ALBERT J	2,595.96	WILSON, TONY G	1,308.96 **
LABONTE, ALBERT J	423.54	WILSON, TONY G	919.06 **
LABONTE, ALBERT J	1,910.22	WILSON, TONY G	965.56 **
LABONTE, JUDITH TRUST	452.22	WOLF, ALAN E	397.82 **
LABONTE, JUDITH TRUST	452.22	WOLFE, DAVID JR & ALLISON	2,983.62 *
LEATHEM, WILLIAM E	28.72 **	YAROSCHUK, THOMAS P	26.98
LEMAY, LAURA	1,435.88 **	ZIPPER, ARIZONA	187.35 **
LIPSON, JUSTIN S	2,595.96	ZIPPER, ARIZONA	83.67 **
LISA POTVIN	154.33 **		

\*\*Paid after the close of books June 30,2021

\* Partial payment after close of books

## Unpaid Taxes

Tax Year: 2020			
ABELL, EDWARD & MCLEOD-ABELL,	867.93 **	LABONTE, ALBERT J	617.35 **
BEAN, MARCIE JO	418.02 **	LABONTE, ALBERT J	2,400.14 **
BOUCHER, BURNHAM R	1,151.75	LABONTE, JUDITH TRUST	807.69 **
BROWN, MELISSA	4,282.31 **	LABONTE, JUDITH TRUST	511.85 **
CARPENTER, CHRISTOPHER	986.92 **	LIPSON, JUSTIN S	1,428.08 **
CURRIE, JOSHUA	2,222.70 **	MACDONALD, CHRISTINE	2,634.70
DOUGLASS, DEAN K	1,747.55 **	MAGEE, JASON JAMES	1,522.70 **
DREW, CARL E	225.03	PARMENTER, KENNETH	318.27 **
DREW, CARL E	174.84	PITMAN, JAY	2,161.71 **
DREW, CARL E	192.86	PITMAN, JAY	246.75 **
EASTMAN, DOROTHYK HEIRS OF	1,942.10	RAFFERTY, JOSEPH E JR	5,108.34 **
GUSHEE, ELAINE, ESTATE OF	1,667.77 **	RIDLON, PRESTON B	1,373.92 **
GUSHEE, ELAINE, ESTATE OF	2,151.87 **	ROBBINS, WILLIAM W	4,920.80 **
HILL, DOROTHY C	2,367.42	ROSS-FITZGIBBONS, MARGARET ET	7,766.28 **
HINKLEY, DIANA L	2,110.73 **	ROTA, MELISSA K	4,289.95 **
HINKLEY, DIANA L	1,868.81 **	SMITH, CHARLES JR& SADIE ESTATE	971.01 **
KATSIGIANNIS, LEONIDAS	3,628.82 **	TALL PINES, LLC	51.00 **
KIMBALL, SANDRA	402.19 **	TORRES, PHILIP A	4,374.70 **
KRUSE, JOHN R	5,972.69 **	VENO, TOBIAS	1,701.26 **
LABONTE, ALBERT J	2,067.64 **	WARREN, MICHAEL	2,215.06 **
LABONTE, ALBERT J	3,521.05 **	WEESE, AMBER L, WEESE, JONAH K,	1,307.53
LABONTE, ALBERT J	807.69 **	WEIL, JAIME DIANE-ALI	1,188.37 **
LABONTE, ALBERT J	3,141.24 **	WHITE, CAROLE B	1,153.31
		WHITE, CAROLE B	
<b>Foreclosures</b>			
BOUCHER, BURNHAM R	\$ 3,516.57		
DREW, CARL E	\$ 574.16		
DREW, CARL E	\$ 493.30		
DREW, CARL E	\$ 490.51		
EASTMAN, DOROTHY, HEIRS OF	\$12,467.87		
HILL, DOROTHY C	\$12,523.71		
MACDONALD, CHRISTINE	\$ 6,809.57		
WEESE, AMBER L, WEESE, JONAH K,	\$ 5,085.34		
WHITE, CAROLE B	\$ 1,755.96		

Personal Property Taxes			
Tax Year 2021		Tax Year 2020-1	
As of: 06/30/2020		As of 06/30/2021	
FRYEBURG FAMILY DENTAL	12.64	FRYEBURG FAMILY DENTAL	14.41
Pete's Garage	46.09 **		
<b>Tax Year 2019-1</b>		<b>Tax Year 2018</b>	
As of 06/30/2020		As of 06/30/2021	
FRYEBURG FAMILY DENTAL	15.14	FRYEBURG FAMILY DENTAL	380.16
TWO BLACK DOGS COUNTRY PUB	294.33	TWO BLACK DOGS COUNTRY PUB	276.82
<b>Tax Year: 2017-1</b>			
As of 06/30/2021			
FRYEBURG FAMILY DENTAL	374.74		
TWO BLACK DOGS COUNTRY PUB	270.15		

Audited Financial Statements  
and Other Financial Information

**Town of Fryeburg, Maine**

June 30, 2021



*Proven Expertise & Integrity*

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2021

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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, 2021 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, 2021 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 60 through 66 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 March 10, 2022, 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  
March 10, 2022

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**(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, 2021. 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 \$743,773 from \$11,261,420 to \$12,005,193. 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 - increased for governmental activities to a balance of \$4,076,901 at the end of this year.

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

	<b>2021</b>	<b>2020 (Restated)</b>
<b>Assets:</b>		
Current Assets	\$ 4,968,192	\$ 4,094,126
Noncurrent Assets	7,630,875	7,701,099
Total Assets	<u>12,599,067</u>	<u>11,795,225</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	102,891	106,950
Deferred Outflows Related to OPEB	28,570	25,638
Total Deferred Outflows of Resources	<u>131,461</u>	<u>132,588</u>
<b>Liabilities:</b>		
Current Liabilities	189,282	181,151
Noncurrent Liabilities	475,723	358,549
Total Liabilities	<u>665,005</u>	<u>539,700</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	13,778	17,796
Deferred Inflows Related to Pensions	10,574	67,415
Deferred Inflows Related to OPEB	35,978	41,482
Total Deferred Inflows of Resources	<u>60,330</u>	<u>126,693</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	7,625,153	7,636,276
Restricted	303,139	152,066
Unrestricted	4,076,901	3,473,078
Total Net Position	<u><u>\$ 12,005,193</u></u>	<u><u>\$ 11,261,420</u></u>



## Revenues and Expenses

Revenues for the Town's governmental activities increased by 0.06%, while total expenses decreased by 4.23%. The largest increase in revenues was in miscellaneous offset by decreases in operating grants and contributions and taxes. The largest decreases in expenses were in education and unclassified.

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

	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 371,669	\$ 317,081
Operating grants and contributions	176,308	384,455
<i>General Revenues:</i>		
Taxes	7,273,980	7,404,619
Grants and contributions not restricted to specific programs	843,448	747,196
Miscellaneous	445,795	252,085
Total Revenues	<u>9,111,200</u>	<u>9,105,436</u>
<b>Expenses</b>		
General government	621,393	596,028
Public safety	1,034,711	971,383
Recreation	125,049	133,067
Parks	6,239	6,873
Public works	891,835	919,538
Library	88,559	90,535
Civil services	137,043	142,318
County tax	419,045	401,671
Education	4,086,971	4,322,082
Unclassified	483,336	703,491
Health and sanitation	437,312	414,215
Capital outlay	9,665	9,531
Interest on long-term debt	16,999	16,575
Unallocated depreciation (Note 5)	9,270	9,270
Total Expenses	<u>8,367,427</u>	<u>8,736,577</u>
Change in Net Position	743,773	368,859
Net Position - July 1, Restated	<u>11,261,420</u>	<u>10,892,561</u>
Net Position - June 30	<u><u>\$ 12,005,193</u></u>	<u><u>\$ 11,261,420</u></u>

## Financial Analysis of the Town's Fund Statements

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

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

	<b>2021</b>	<b>2020 (Restated)</b>	<b>Increase/ (Decrease)</b>
General Fund:			
Nonspendable	\$ 63,133	\$ 54,210	\$ 8,923
Assigned	60,439	148,500	(88,061)
Unassigned	1,138,635	1,103,481	35,154
Total General Fund	<u>\$ 1,262,207</u>	<u>\$ 1,306,191</u>	<u>\$ (43,984)</u>
Credit Reserve Account:			
Committed	\$ 2,749,927	\$ 2,073,757	\$ 676,170
Total Credit Reserve Account	<u>\$ 2,749,927</u>	<u>\$ 2,073,757</u>	<u>\$ 676,170</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 226,076	\$ 54,773	\$ 171,303
Assigned	180,008	172,758	7,250
Unassigned	(4,519)	(128)	(4,391)
Capital Projects Funds:			
Committed	144,487	82,490	61,997
Unassigned	(47,942)	(59,332)	11,390
Permanent Funds:			
Nonspendable	19,670	19,670	-
Restricted	77,063	77,623	(560)
Total Nonmajor Funds	<u>\$ 594,843</u>	<u>\$ 347,854</u>	<u>\$ 246,989</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 difference between the original and final budget for the general fund was due to the use of assigned and unassigned fund balance as well as applied receipts.

The general fund actual revenues exceeded budgeted amounts by \$682,363. All revenue categories were received within or in excess of budgeted amounts.

The general fund actual expenditures were under budgeted amounts by \$553,367. All expenditures were within or below budgeted appropriations.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2021, the net book value of capital assets recorded by the Town decreased by \$70,224 from the prior year. This decrease is the result of capital additions of \$454,036 less current year depreciation of \$489,560 and net disposals of \$34,700.

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

	<b>2021</b>	<b>2020</b>
Land and Non-Depreciable Assets	\$ 264,658	\$ 264,658
Buildings and Improvements	683,586	724,166
Machinery and Equipment	419,380	499,822
Vehicles	496,353	507,040
Infrastructure	5,766,898	5,705,413
Total	<u>\$ 7,630,875</u>	<u>\$ 7,701,099</u>

### Debt

At June 30, 2021, the Town had \$5,722 in notes from direct borrowings payable versus \$64,823 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, 2021

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 4,581,174
Accounts receivable (net of allowance for uncollectibles):	
Taxes	188,394
Liens	87,337
Other	1,326
Due from other governments	46,828
Prepaid items	9,450
Tax acquired property	53,683
Total current assets	<u>4,968,192</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	264,658
Buildings and equipment, net of accumulated depreciation	7,366,217
Total noncurrent assets	<u>7,630,875</u>
TOTAL ASSETS	<u>12,599,067</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	102,891
Deferred outflows related to OPEB	28,570
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>131,461</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 12,730,528</u></u>

STATEMENT A (CONTINUED)  
TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2021

	Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 136,365
Accrued expenses	33,129
Due to other governments	6,839
Current portion of long-term obligations	12,949
Total current liabilities	<u>189,282</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Note from direct borrowings payable	4,046
Accrued compensated absences	45,093
Net pension liability	322,396
Net OPEB liability	104,188
Total noncurrent liabilities	<u>475,723</u>
TOTAL LIABILITIES	<u>665,005</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	13,778
Deferred inflows related to pensions	10,574
Deferred inflows related to OPEB	35,978
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>60,330</u>
NET POSITION	
Net investment in capital assets	7,625,153
Restricted	303,139
Unrestricted	4,076,901
TOTAL NET POSITION	<u>12,005,193</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 12,730,528</u>

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

## TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 621,393	\$ 90,777	\$ -	\$ -	\$ (530,616)
Public safety	1,034,711	26,082	-	-	(1,008,629)
Recreation	125,049	-	-	-	(125,049)
Parks	6,239	-	-	-	(6,239)
Public works	891,835	53,264	-	-	(838,571)
Library	88,559	1,113	-	-	(87,446)
Civil services	137,043	-	-	-	(137,043)
County tax	419,045	-	-	-	(419,045)
Education	4,086,971	-	-	-	(4,086,971)
Unclassified	483,336	-	176,308	-	(307,028)
Health and sanitation	437,312	200,433	-	-	(236,879)
Interest on long-term debt	16,999	-	-	-	(16,999)
Unallocated depreciation (Note 5)*	9,270	-	-	-	(9,270)
Total government	<u>\$ 8,367,427</u>	<u>\$ 371,669</u>	<u>\$ 176,308</u>	<u>\$ -</u>	<u>(7,819,450)</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, 2021

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(7,819,450)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,579,715
Excise taxes	694,265
Grants and contributions not restricted to specific programs	843,448
Miscellaneous	<u>445,795</u>
Total general revenues	<u>8,563,223</u>
Change in net position	743,773
NET POSITION - JULY 1, RESTATED	<u>11,261,420</u>
NET POSITION - JUNE 30	<u><u>\$ 12,005,193</u></u>

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



## TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,384,147	\$ -	\$ 197,027	\$ 4,581,174
Accounts receivable (net of allowance for uncollectibles):				
Taxes	188,394	-	-	188,394
Liens	87,337	-	-	87,337
Other	1,326	-	-	1,326
Due from other governments	46,828	-	-	46,828
Prepaid items	9,450	-	-	9,450
Tax acquired property	53,683	-	-	53,683
Due from other funds	87,771	2,749,927	485,587	3,323,285
<b>TOTAL ASSETS</b>	<b>\$ 4,858,936</b>	<b>\$ 2,749,927</b>	<b>\$ 682,614</b>	<b>\$ 8,291,477</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 136,365	\$ -	\$ -	\$ 136,365
Accrued expenses	33,129	-	-	33,129
Due to other governments	6,839	-	-	6,839
Due to other funds	3,235,514	-	87,771	3,323,285
<b>TOTAL LIABILITIES</b>	<b>3,411,847</b>	<b>-</b>	<b>87,771</b>	<b>3,499,618</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Prepaid taxes	13,778	-	-	13,778
Deferred property tax	171,104	-	-	171,104
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>184,882</b>	<b>-</b>	<b>-</b>	<b>184,882</b>
<b>FUND BALANCES</b>				
Nonspendable	63,133	-	19,670	82,803
Restricted	-	-	303,139	303,139
Committed	-	2,749,927	144,487	2,894,414
Assigned	60,439	-	180,008	240,447
Unassigned	1,138,635	-	(52,461)	1,086,174
<b>TOTAL FUND BALANCES</b>	<b>1,262,207</b>	<b>2,749,927</b>	<b>594,843</b>	<b>4,606,977</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 4,858,936</b>	<b>\$ 2,749,927</b>	<b>\$ 682,614</b>	<b>\$ 8,291,477</b>

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, 2021

	Total Governmental Funds
Total Fund Balances	\$ 4,606,977
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	7,630,875
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	171,104
Deferred outflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	102,891
OPEB	28,570
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Note from direct borrowings payable	(5,722)
Accrued compensated absences	(56,366)
Net pension liability	(322,396)
Net OPEB liability	(104,188)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	(10,574)
OPEB	(35,978)
Net position of governmental activities	<u>\$ 12,005,193</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, 2021

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 6,645,791	\$ -	\$ -	\$ 6,645,791
Excise	694,265	-	-	694,265
Intergovernmental	843,448	-	176,308	1,019,756
Interest income	37,049	-	454	37,503
Charges for services/fees	371,669	-	-	371,669
Other revenue	217,330	-	190,962	408,292
TOTAL REVENUES	<u>8,809,552</u>	<u>-</u>	<u>367,724</u>	<u>9,177,276</u>
EXPENDITURES				
Current:				
General government	555,687	-	-	555,687
Public safety	931,345	-	-	931,345
Recreation	105,805	-	-	105,805
Parks	6,239	-	-	6,239
Public works	591,266	-	-	591,266
Library	88,559	-	-	88,559
Civil services	137,043	-	-	137,043
County tax	419,045	-	-	419,045
Education	4,086,971	-	-	4,086,971
Unclassified	246,533	-	272,684	519,217
Health and sanitation	422,404	-	-	422,404
Capital outlay	-	301,292	57,128	358,420
Debt service	76,100	-	-	76,100
TOTAL EXPENDITURES	<u>7,666,997</u>	<u>301,292</u>	<u>329,812</u>	<u>8,298,101</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,142,555</u>	<u>(301,292)</u>	<u>37,912</u>	<u>879,175</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	105,000	1,077,462	130,515	1,312,977
Transfers (out)	<u>(1,207,977)</u>	<u>(100,000)</u>	<u>(5,000)</u>	<u>(1,312,977)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,102,977)</u>	<u>977,462</u>	<u>125,515</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	39,578	676,170	163,427	879,175
FUND BALANCES - JULY 1, RESTATED	<u>1,222,629</u>	<u>2,073,757</u>	<u>431,416</u>	<u>3,727,802</u>
FUND BALANCES - JUNE 30	<u>\$ 1,262,207</u>	<u>\$ 2,749,927</u>	<u>\$ 594,843</u>	<u>\$ 4,606,977</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, 2021

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 879,175</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	454,036
Capital asset deletions	(34,700)
Depreciation expense	<u>(489,560)</u>
	<u>(70,224)</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	(4,059)
OPEB	<u>2,932</u>
	<u>(1,127)</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>(66,076)</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>59,101</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	56,841
OPEB	<u>5,504</u>
	<u>62,345</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	(2,850)
Net OPEB liability	(21,225)
Net pension liability	<u>(95,346)</u>
	<u>(119,421)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 743,773</u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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. The state of emergency expire on June 30, 2021

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Impact on Finances*

The Town does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") 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.

**Implementation of New Accounting Standards**

During the year ended June 30, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 84 "Fiduciary Activities". This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 "Majority Equity Interests". This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 "Replacement of Interbank Offered Rates (paragraphs 4-11a)." The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

**Government-Wide and Fund Financial Statements**

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

**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:



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
- 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Basis of Accounting**

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

1. Accrual

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

2. Modified Accrual

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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, 2021

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, 2021. Accounts receivable netted with allowances for uncollectible accounts were \$48,154 for the year ended June 30, 2021.

**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, 2021

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. 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 capital assets are reported 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 a note from direct borrowings payable, accrued compensated absences, net OPEB liability and net pension liability.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

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, 2021

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, 2021

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, 2021

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 September 3, 2020 on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Taxes were due in two installments on October 15, 2020 and April 15, 2021. Interest on unpaid taxes commenced on October 16, 2020 and April 16, 2021, at 8% 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 \$70,514 for the year ended June 30, 2021.

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, 2021

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, 2021, the Town's cash balances of \$4,581,174 were comprised of bank balances of \$4,651,976 of which \$442,788 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 \$4,209,188 were collateralized by an irrevocable standby letter of credit in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 4,459,188
Savings accounts	192,788
	<u>\$ 4,651,976</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, 2021.

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, 2021

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, 2021 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 87,771	\$ 3,235,514
Credit reserve account	2,749,927	-
Nonmajor special revenue funds	340,498	20,645
Nonmajor capital projects funds	144,487	47,942
Nonmajor permanent funds	602	19,184
	<u>\$ 3,323,285</u>	<u>\$ 3,323,285</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, 2021 consisted of the following:

	Transfers From	Transfers To
General fund	\$ 105,000	\$ 1,207,977
Credit reserve account	1,077,462	100,000
	<u>\$ 1,312,977</u>	<u>\$ 1,312,977</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, 2021

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Balance 7/1/20	Additions	Disposals	Balance 6/30/21
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	-	(30,000)	1,776,680
Building improvements	228,237	8,600	-	236,837
Vehicles	1,981,984	96,596	(496,262)	1,582,318
Machinery and equipment	1,239,788	14,665	(22,200)	1,232,253
Infrastructure	9,370,594	334,175	-	9,704,769
	<u>15,111,490</u>	<u>454,036</u>	<u>(548,462)</u>	<u>15,017,064</u>
Less: accumulated depreciation	<u>(7,675,049)</u>	<u>(489,560)</u>	<u>513,762</u>	<u>(7,650,847)</u>
	<u>7,436,441</u>	<u>(35,524)</u>	<u>(34,700)</u>	<u>7,366,217</u>
Net capital assets	<u>\$ 7,701,099</u>	<u>\$ (35,524)</u>	<u>\$ (34,700)</u>	<u>\$ 7,630,875</u>
<u>Current year depreciation</u>				
General government				\$ 7,503
Public safety				103,366
Public works				335,269
Recreation				19,244
Health and sanitation				14,908
Town-wide				9,270
				<u>\$ 489,560</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2021:

	Balance 7/1/20	Additions	Deletions	Balance 6/30/21	Current Portion
Notes from direct borrowings payable	\$ 64,823	\$ -	\$ (59,101)	\$ 5,722	\$ 1,676

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

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>\$ 5,722</u>
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Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2022	\$ 1,676	\$ 472	\$ 2,148
2023	1,843	305	2,148
2024	2,025	123	2,148
2025	178	1	179
2026	-	-	-
	<u>\$ 5,722</u>	<u>\$ 901</u>	<u>\$ 6,623</u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2021:

	Balance 7/1/20	Additions	Deletions	Balance 6/30/21	Current Portion
Accrued compensated absences	\$ 53,516	\$ 18,697	\$ (15,847)	\$ 56,366	\$ 11,273
Net OPEB liability	82,963	22,023	(798)	104,188	-
Net pension liability	227,050	146,847	(51,501)	322,396	-
Total	<u>\$ 363,529</u>	<u>\$ 187,567</u>	<u>\$ (68,146)</u>	<u>\$ 482,950</u>	<u>\$ 11,273</u>

Please see Notes 8, 18 and 19 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, 2021, the Town's liability for compensated absences is \$56,366.

NOTE 9 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2021, the Town had the following restricted net position and fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 226,076
Nonmajor permanent funds (Schedule I)	<u>77,063</u>
	<u>\$ 303,139</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 10 - NONSPENDABLE FUND BALANCE

At June 30, 2021, the Town had the following nonspendable fund balance:

General fund:	
Prepaid items	\$ 9,450
Tax acquired property	53,683
Nonmajor permanent funds (Schedule I)	19,670
	<u>\$ 82,803</u>

NOTE 11 - COMMITTED FUND BALANCES

At June 30, 2021, the Town had the following committed fund balances:

Credit reserve account	\$ 2,749,927
Nonmajor capital projects funds (Schedule G)	144,487
	<u>\$ 2,894,414</u>

NOTE 12 - ASSIGNED FUND BALANCES

At June 30, 2021, the Town had the following assigned fund balances:

General fund:	
Public works crack sealing	\$ 1,014
Public works sidewalk maintenance	49,850
Public works roads maintenance	9,575
Nonmajor special revenue funds (Schedule E)	180,008
	<u>\$ 240,447</u>

NOTE 13- DEFICIT FUND BALANCES

At June 30, 2021, the Town had the following deficit fund balances:

Nonmajor special revenue funds (Schedule E):	
Recreation fireworks	\$ 1,750
Poland Spring	1,350
Lifelong library grant	1
Library MHC CARES grant	640
MMA safety grant	200
FD FireAct FEMA grant	578

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 13 - DEFICIT FUND BALANCES (CONTINUED)

Nonmajor capital projects funds (Schedule G):	
Roads Capital reserve	36,986
Rec equipment share	5,444
ADA upgrades, Legion, Town Office	5,512
	<u>\$ 52,461</u>

NOTE 14 - 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, 2021, the County of Oxford had no long-term debt. At June 30, 2021, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 15,472,968	32.38%	<u>\$ 5,010,147</u>

NOTE 15 - 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, 2021.

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



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 15 - RISK MANAGEMENT (CONTINUED)

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, 2021. 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 16 - 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, 2021

NOTE 17 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

**Plan Description**

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (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, 62 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, 2020, there were 301 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 1.92%.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 17 - 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 7.8% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 7.6% 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, 2021 was \$47,442.

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

At June 30, 2021, the Town reported a liability of \$322,396 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2020 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, 2020, the Town's proportion was 0.081144%, which was an increase of 0.00686% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Town recognized total pension expense of \$42,564. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,346	\$ 3,545
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	20,979	-
Changes in proportion and differences between contributions and proportionate share of contributions	15,124	7,029
Contributions subsequent to the measurement date	47,442	-
Total	<u>\$ 102,891</u>	<u>\$ 10,574</u>

\$47,442 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, 2022. 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:	
2021	\$ (6,712)
2022	15,908
2023	17,819
2024	17,859
2025	-
Thereafter	-

**Actuarial Methods and Assumptions**

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2020, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*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.

*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, 2020 are as follows:

*Investment Rate of Return* - 6.75% per annum for the year ended June 30, 2020, 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2020 are summarized in the following table:

<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%	7.2%
Diversifiers	10.0%	5.9%

*Discount Rate*

The discount rate used to measure the collective total pension liability was 6.75% for 2020 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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2020 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.

	1% Decrease	Discount Rate	1% Increase
PLD Plan: Discount rate	5.75%	6.75%	7.75%
Town's proportionate share of the net pension liability	\$ 677,546	\$ 322,396	\$ 31,679

**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, 2020 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, 2020 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 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*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, 2020 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the *Actuarial Methods and Assumptions* section for information relating to changes of assumptions. The first year is recognized as pension

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

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

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

**Pension Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2020 Comprehensive Annual Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.

NOTE 18 - 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



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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 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, 2021, 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

**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

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

At June 30, 2021, the Town reported a liability of \$104,188 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2021 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, 2021, the Town recognized OPEB expense of \$12,789. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>MMEHT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,118	\$ 29,608
Changes of assumptions	24,357	6,370
Contributions subsequent to the measurement date	1,095	-
Total	<u>\$ 28,570</u>	<u>\$ 35,978</u>

\$1,095 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, 2022.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>MMEHT</u>
Plan year ended December 31:	
2022	\$ (1,003)
2023	(1,003)
2024	(1,003)
2025	(1,003)
2026	(2,611)
Thereafter	(1,880)

**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, 2021. 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 2.12% per annum for June 30, 2021 was based upon a measurement date of December 31, 2020. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	1.12%	2.12%	3.12%
Total OPEB liability	\$ 125,081	\$ 104,188	\$ 87,581
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 125,081</u>	<u>\$ 104,188</u>	<u>\$ 87,581</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:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 85,119	\$ 104,188	\$ 129,596
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 85,119</u>	<u>\$ 104,188</u>	<u>\$ 129,596</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

**Actuarial Methods and Assumptions**

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2021, 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, 2021 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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, 2021, they are as follows:

Discount Rate - 2.12% per annum for year end 2021 reporting. 2.74% per annum for 2020 year end reporting.

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 2007 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+	1.25%
Extra Trend due to Taste/Technology 2029+	1.10%
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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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 experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, 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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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.

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, 2021 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 \$26,490.

*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, 2021

NOTE 18 - 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 19 - 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, 2021

NOTE 19 - 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 2021, 2020 and 2019 were \$7,436, \$10,624 and \$10,227, 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 2021, 2020 and 2019 were \$4,178, \$3,861 and \$3,255, respectively.

## TOWN OF FRYEBURG, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### NOTE 20 - LETTER OF CREDIT

At June 30, 2021, 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 20, 2021, authorizes one draw only up to the amount of \$5,000,000. There were no draws for the year ended June 30, 2021.

#### NOTE 21 - 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, 2020, the most recent financial statements available, the Town of Fryeburg, Maine contributed \$16,000 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 22 - 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, 2021

NOTE 23 - RESTATEMENTS

In 2021 the Town determined that certain transactions had been done in error, therefore, restatements of the Town's governmental activities net position, the general fund total fund balance and the special revenue funds total fund balance were necessary. The governmental activities net position and the general fund unassigned fund balance were both restated by a decrease of \$26,305 for corrections to accounts payable. Both the general fund total fund balance and the special revenue funds total fund balance were both restated by \$27,857 for a reclassification of the recreation fund and by \$83,562 for a reclassification of the cable franchise fund from the general fund to special revenue funds for a net effect of zero. As a result of these restatements, the governmental activities net position decreased by \$26,305 from \$11,287,725 to \$11,261,420, the general fund total fund balance was decreased by \$137,724 from \$1,360,353 to \$1,222,629 and the special revenue funds total fund balance increased by \$27,857 from \$199,546 to \$310,965.

## 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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u> <u>(Negative)</u>
Budgetary Fund Balance - July 1, Restated	\$ 1,222,629	\$ 1,222,629	\$ 1,222,629	\$ -
Resources (Inflows):				
Property taxes	6,553,006	6,553,006	6,645,791	92,785
Excise taxes	464,500	464,500	694,265	229,765
Intergovernmental revenues	695,516	695,516	843,448	147,932
Charges for services	245,450	245,450	371,669	126,219
Interest income	31,800	31,800	37,049	5,249
Other revenue	105,250	136,917	217,330	80,413
Transfers from other funds	100,000	105,000	105,000	-
Amounts Available for Appropriation	<u>9,418,151</u>	<u>9,454,818</u>	<u>10,137,181</u>	<u>682,363</u>
Charges to Appropriations (Outflows):				
General government	589,464	598,740	555,687	43,053
Public safety	1,015,562	1,046,352	931,345	115,007
Recreation	128,875	136,929	105,805	31,124
Parks	16,890	16,890	6,239	10,651
Public works	722,347	804,218	591,266	212,952
Library	101,617	101,617	88,559	13,058
Civil services	149,585	149,585	137,043	12,542
County assessment	419,045	419,045	419,045	-
Education	4,086,971	4,086,971	4,086,971	-
Unclassified	310,651	336,017	246,533	89,484
Health and sanitation	447,785	447,785	422,404	25,381
Debt service	76,215	76,215	76,100	115
Transfers to other funds	130,515	1,207,977	1,207,977	-
Total Charges to Appropriations	<u>8,195,522</u>	<u>9,428,341</u>	<u>8,874,974</u>	<u>553,367</u>
Budgetary Fund Balance, June 30	<u>\$ 1,222,629</u>	<u>\$ 26,477</u>	<u>\$ 1,262,207</u>	<u>\$ 1,235,730</u>
Utilization of assigned fund balance	\$ -	\$ 118,690	\$ -	\$ (118,690)
Utilization of unassigned fund balance	-	1,077,462	-	(1,077,462)
	<u>\$ -</u>	<u>\$ 1,196,152</u>	<u>\$ -</u>	<u>\$ (1,196,152)</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\*

	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>							
Proportion of the net pension liability	0.08%	0.07%	0.08%	0.07%	0.06%	0.10%	0.10%
Proportionate share of the net pension liability	\$ 322,396	\$ 227,050	\$ 216,191	\$ 270,884	\$ 341,130	\$ 164,376	\$ 91,259
Covered payroll	\$ 676,231	\$ 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	47.68%	36.58%	34.51%	52.02%	68.46%	32.18%	15.25%
Plan fiduciary net position as a percentage of the total pension liability	88.35%	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\*

	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>							
Contractually required contribution	\$ 47,442	\$ 51,219	\$ 45,312	\$ 43,852	\$ 33,910	\$ 20,942	\$ 20,625
Contributions in relation to the contractually required contribution	<u>(47,442)</u>	<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>	<u>\$ -</u>
Covered payroll	\$ 608,672	\$ 676,231	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777
Contributions as a percentage of covered payroll	7.79%	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, 2021

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/20 (Reporting December 31, 2020)	\$ 82,963	\$ -	\$ 82,963
Changes for the year:			
Service cost	12,300	-	12,300
Interest	2,599	-	2,599
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	7,124	-	7,124
Contributions - employer	-	798	(798)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(798)	(798)	-
Administrative expense	-	-	-
Net changes	21,225	-	21,225
Balances at 1/1/21 (Reporting December 31, 2021)	\$ 104,188	\$ -	\$ 104,188

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\*

	2021	2020	2019	2018
<u>Total OPEB liability</u>				
Service cost (BOY)	\$ 12,300	\$ 10,621	\$ 11,591	\$ 8,927
Interest (includes interest on service cost)	2,599	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	7,124	18,913	(10,192)	6,630
Benefit payments, including refunds of member contributions	(798)	(1,185)	(1,139)	(1,501)
Net change in total OPEB liability	\$ 21,225	\$ (7,211)	\$ 3,617	\$ 23,002
Total OPEB liability - beginning	\$ 82,963	\$ 90,174	\$ 86,557	\$ 63,555
Total OPEB liability - ending	\$ 104,188	\$ 82,963	\$ 90,174	\$ 86,557
<u>Plan fiduciary net position</u>				
Contributions - employer	798	1,185	1,139	1,501
Contributions - member	-	-	-	-
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(798)	(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	\$ 104,188	\$ 82,963	\$ 90,174	\$ 86,557
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-
Covered payroll	\$ 936,947	\$ 936,947	\$ 866,485	\$ 866,485
Net OPEB liability as a percentage of covered payroll	11.1%	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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>				
Employer contributions	\$ 798	\$ 1,185	\$ 1,139	\$ 1,501
Benefit payments	<u>(798)</u>	<u>(1,185)</u>	<u>(1,139)</u>	<u>(1,501)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 936,947	\$ 936,947	\$ 866,485	\$ 866,485
Contributions as a percentage of covered payroll	0.00%	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, 2021

**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 2.74% to 2.12% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

### 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, 2021

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,553,006	\$ 6,553,006	\$ 6,645,791	\$ 92,785
Auto excise	461,000	461,000	685,602	224,602
Airplane excise	500	500	3,678	3,178
Boat excise	3,000	3,000	4,985	1,985
Intergovernmental revenues:				
State revenue sharing	326,600	326,600	444,198	117,598
Homestead reimbursement	207,788	207,788	207,788	-
Tree growth	-	-	31,112	31,112
BETE reimbursement	158,128	158,128	158,188	60
Veterans exemption	3,000	3,000	-	(3,000)
General assistance	-	-	2,162	2,162
Charges for services:				
Tax lien fees	8,000	8,000	8,726	726
Clerk fees	14,300	14,300	23,963	9,663
Animal control	1,800	1,800	2,552	752
Planning board fees	250	250	3,175	2,925
Code enforcement	15,000	15,000	54,913	39,913
Solid waste fees	149,700	149,700	200,433	50,733
Police	19,900	19,900	23,530	3,630
Public works	35,000	35,000	53,264	18,264
Library	1,500	1,500	1,113	(387)
Interest income:				
Tax and lien interest	26,800	26,800	31,883	5,083
Interest income	5,000	5,000	5,166	166
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Proceeds from sale of assets	5,000	5,000	71,436	66,436
Miscellaneous other	250	31,917	45,894	13,977
Transfers from other funds	100,000	105,000	105,000	-
Amounts Available for Appropriation	<u>\$ 8,195,522</u>	<u>\$ 8,232,189</u>	<u>\$ 8,914,552</u>	<u>\$ 682,363</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, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Selectboard	\$ 14,910	\$ -	\$ 14,910	\$ 15,530	\$ (620)
Administration	523,404	4,811	528,215	476,328	51,887
Planning board	5,000	-	5,000	4,465	535
Appeals board	500	-	500	-	500
Conservation committee	5,000	-	5,000	5,000	-
Economic development	-	4,465	4,465	-	4,465
Professional services	40,650	-	40,650	54,364	(13,714)
Total	<u>589,464</u>	<u>9,276</u>	<u>598,740</u>	<u>555,687</u>	<u>43,053</u>
PUBLIC SAFETY:					
Fire department	232,115	3,290	235,405	220,450	14,955
Saco valley fire department	31,925	-	31,925	31,925	-
Police department	658,660	27,500	686,160	586,108	100,052
Rescue department	92,862	-	92,862	92,862	-
Total	<u>1,015,562</u>	<u>30,790</u>	<u>1,046,352</u>	<u>931,345</u>	<u>115,007</u>
RECREATION	<u>128,875</u>	<u>8,054</u>	<u>136,929</u>	<u>105,805</u>	<u>31,124</u>
PARKS	<u>16,890</u>	<u>-</u>	<u>16,890</u>	<u>6,239</u>	<u>10,651</u>
PUBLIC WORKS:					
Roads	<u>722,347</u>	<u>81,871</u>	<u>804,218</u>	<u>591,266</u>	<u>212,952</u>
Total	<u>722,347</u>	<u>81,871</u>	<u>804,218</u>	<u>591,266</u>	<u>212,952</u>
LIBRARY	<u>101,617</u>	<u>-</u>	<u>101,617</u>	<u>88,559</u>	<u>13,058</u>
CIVIL SERVICES	<u>149,585</u>	<u>-</u>	<u>149,585</u>	<u>137,043</u>	<u>12,542</u>

## TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
DEBT SERVICE	76,215	-	76,215	76,100	115
COUNTY TAX	419,045	-	419,045	419,045	-
EDUCATION	4,086,971	-	4,086,971	4,086,971	-
UNCLASSIFIED:					
General assistance	10,000	-	10,000	3,269	6,731
Townwide insurance/deferred comp	164,500	-	164,500	122,197	42,303
American Legion	-	3,000	3,000	3,000	-
Social services	17,500	-	17,500	17,500	-
Cable TV	-	5,000	5,000	5,000	-
Airport	16,000	16,095	32,095	32,095	-
Town buildings	20,340	-	20,340	14,122	6,218
Interstate Sno-Goers	-	1,271	1,271	1,271	-
Unclassified	11,797	-	11,797	11,295	502
Overlay/abatements	70,514	-	70,514	36,784	33,730
Total	310,651	25,366	336,017	246,533	89,484
HEALTH AND SANITATION:					
Solid waste/recycling	447,785	-	447,785	422,404	25,381
Total	447,785	-	447,785	422,404	25,381
TRANSFERS TO OTHER FUNDS:					
Capital projects funds	130,515	1,077,462	1,207,977	1,207,977	-
Total	130,515	1,077,462	1,207,977	1,207,977	-
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 8,195,522</u>	<u>\$ 1,232,819</u>	<u>\$ 9,428,341</u>	<u>\$ 8,874,974</u>	<u>\$ 553,367</u>

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

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 81,712	\$ -	\$ 115,315	\$ 197,027
Due from other funds	340,498	144,487	602	485,587
TOTAL ASSETS	<u>\$ 422,210</u>	<u>\$ 144,487</u>	<u>\$ 115,917</u>	<u>\$ 682,614</u>
LIABILITIES				
Due to other funds	\$ 20,645	\$ 47,942	\$ 19,184	\$ 87,771
TOTAL LIABILITIES	<u>20,645</u>	<u>47,942</u>	<u>19,184</u>	<u>87,771</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	19,670	19,670
Restricted	226,076	-	77,063	303,139
Committed	-	144,487	-	144,487
Assigned	180,008	-	-	180,008
Unassigned	(4,519)	(47,942)	-	(52,461)
TOTAL FUND BALANCES (DEFICITS)	<u>401,565</u>	<u>96,545</u>	<u>96,733</u>	<u>594,843</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 422,210</u>	<u>\$ 144,487</u>	<u>\$ 115,917</u>	<u>\$ 682,614</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, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 188	\$ -	\$ 266	\$ 454
Intergovernmental income	176,308	-	-	176,308
Other	190,962	-	-	190,962
TOTAL REVENUES	<u>367,458</u>	<u>-</u>	<u>266</u>	<u>367,724</u>
EXPENDITURES				
Capital outlay	-	57,128	-	57,128
Other	271,858	-	826	272,684
TOTAL EXPENDITURES	<u>271,858</u>	<u>57,128</u>	<u>826</u>	<u>329,812</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	90,600	73,387	(560)	163,427
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	<u>310,965</u>	<u>23,158</u>	<u>97,293</u>	<u>431,416</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 401,565</u>	<u>\$ 96,545</u>	<u>\$ 96,733</u>	<u>\$ 594,843</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, 2021

	American Legion	Chandler Fund	Library Broadband Grant	Library	Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Teen Center
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 46,087	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	4,677	-	3,742	-	600	19	43,783	320	28,208
TOTAL ASSETS	<u>\$ 4,677</u>	<u>\$ -</u>	<u>\$ 3,742</u>	<u>\$ 46,087</u>	<u>\$ 600</u>	<u>\$ 19</u>	<u>\$ 43,783</u>	<u>\$ 320</u>	<u>\$ 28,208</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ 11,200	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	3,742	-	-	19	-	-	28,208
Committed	-	-	-	-	-	-	-	-	-
Assigned	4,677	-	-	34,887	600	-	43,783	320	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>4,677</u>	<u>-</u>	<u>3,742</u>	<u>34,887</u>	<u>600</u>	<u>19</u>	<u>43,783</u>	<u>320</u>	<u>28,208</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 4,677</u>	<u>\$ -</u>	<u>\$ 3,742</u>	<u>\$ 46,087</u>	<u>\$ 600</u>	<u>\$ 19</u>	<u>\$ 43,783</u>	<u>\$ 320</u>	<u>\$ 28,208</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	Aquifer Fund	Fuel Assistance	Recreation Program	MPERS Credit	Library Bicentennial Grant	ESAA COVID Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 29,688	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	3,221	18,422	31,919	-	500	-	823	240	4,250
TOTAL ASSETS	<u>\$ 3,221</u>	<u>\$ 18,422</u>	<u>\$ 31,919</u>	<u>\$ 29,688</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 823</u>	<u>\$ 240</u>	<u>\$ 4,250</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ 4,763	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	500	-	823	240	4,250
Committed	-	-	-	-	-	-	-	-	-
Assigned	3,221	18,422	31,919	24,925	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>3,221</u>	<u>18,422</u>	<u>31,919</u>	<u>24,925</u>	<u>500</u>	<u>-</u>	<u>823</u>	<u>240</u>	<u>4,250</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 3,221</u>	<u>\$ 18,422</u>	<u>\$ 31,919</u>	<u>\$ 29,688</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 823</u>	<u>\$ 240</u>	<u>\$ 4,250</u>

## SCHEDULE E (CONTINUED)

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,490	\$ 447	\$ -	\$ -
Due from other funds	-	1,294	572	19,973	14,063	-	290	1,341	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ 572</u>	<u>\$ 19,973</u>	<u>\$ 14,063</u>	<u>\$ 5,490</u>	<u>\$ 737</u>	<u>\$ 1,341</u>	<u>\$ -</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163	\$ -	\$ -	\$ 1,750
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163</u>	<u>-</u>	<u>-</u>	<u>1,750</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	1,294	572	19,973	-	5,327	737	1,341	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	14,063	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(1,750)
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>1,294</u>	<u>572</u>	<u>19,973</u>	<u>14,063</u>	<u>5,327</u>	<u>737</u>	<u>1,341</u>	<u>(1,750)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ 572</u>	<u>\$ 19,973</u>	<u>\$ 14,063</u>	<u>\$ 5,490</u>	<u>\$ 737</u>	<u>\$ 1,341</u>	<u>\$ -</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	Conservation Committee	PD Donations	Poland Spring	MCF Historical Preservation	Mulford Library	Lifelong Library Grant	Library MHC CARES Grant	AARP Conservation Comm Grant	ESRA Hangar Grant	Wards Brook Aquifer Report
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	285	3,576	-	10,000	1,330	-	-	-	-	1,500
TOTAL ASSETS	<u>\$ 285</u>	<u>\$ 3,576</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 1,330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>
LIABILITIES										
Due to other funds	\$ -	\$ -	\$ 1,350	\$ -	\$ -	\$ 1	\$ 640	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>640</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	3,576	-	10,000	1,330	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	285	-	-	-	-	-	-	-	-	1,500
Unassigned	-	-	(1,350)	-	-	(1)	(640)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>285</u>	<u>3,576</u>	<u>(1,350)</u>	<u>10,000</u>	<u>1,330</u>	<u>(1)</u>	<u>(640)</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 285</u>	<u>\$ 3,576</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 1,330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	Cable Francise	MMA Safety Grant	Tennis/ Pickleball Courts	Mulford Bradley Park	ESAA Apron Grant	Library Shelves	FD FireAct Grant	BP Vests Grant	Recreation Donations	Total
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,712
Due from other funds	102,240	-	1,033	2,949	35,817	1,050	-	1,055	1,406	340,498
TOTAL ASSETS	<u>\$ 102,240</u>	<u>\$ -</u>	<u>\$ 1,033</u>	<u>\$ 2,949</u>	<u>\$ 35,817</u>	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 422,210</u>
LIABILITIES										
Due to other funds	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 578	\$ -	\$ -	\$ 20,645
TOTAL LIABILITIES	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>578</u>	<u>-</u>	<u>-</u>	<u>20,645</u>
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	102,240	-	1,033	2,949	35,817	1,050	-	1,055	-	226,076
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	1,406	180,008
Unassigned	-	(200)	-	-	-	-	(578)	-	-	(4,519)
TOTAL FUND BALANCES (DEFICITS)	<u>102,240</u>	<u>(200)</u>	<u>1,033</u>	<u>2,949</u>	<u>35,817</u>	<u>1,050</u>	<u>(578)</u>	<u>1,055</u>	<u>1,406</u>	<u>401,565</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 102,240</u>	<u>\$ -</u>	<u>\$ 1,033</u>	<u>\$ 2,949</u>	<u>\$ 35,817</u>	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 422,210</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, 2021

	American Legion	Chandler Fund	Library Broadband Grant	Library	Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Teen Center
REVENUES									
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,049	\$ -	\$ -	\$ -
Interest income	-	-	-	105	-	-	-	-	-
Other income	2,390	6,246	5,000	2,915	5,000	-	7,500	70	38,000
TOTAL REVENUES	<u>2,390</u>	<u>6,246</u>	<u>5,000</u>	<u>3,020</u>	<u>5,000</u>	<u>3,049</u>	<u>7,500</u>	<u>70</u>	<u>38,000</u>
EXPENDITURES									
Other	583	6,246	1,258	10,993	5,705	3,049	-	-	9,792
TOTAL EXPENDITURES	<u>583</u>	<u>6,246</u>	<u>1,258</u>	<u>10,993</u>	<u>5,705</u>	<u>3,049</u>	<u>-</u>	<u>-</u>	<u>9,792</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,807</u>	<u>-</u>	<u>3,742</u>	<u>(7,973)</u>	<u>(705)</u>	<u>-</u>	<u>7,500</u>	<u>70</u>	<u>28,208</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	1,807	-	3,742	(7,973)	(705)	-	7,500	70	28,208
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	<u>2,870</u>	<u>-</u>	<u>-</u>	<u>42,860</u>	<u>1,305</u>	<u>19</u>	<u>36,283</u>	<u>250</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 4,677</u>	<u>\$ -</u>	<u>\$ 3,742</u>	<u>\$ 34,887</u>	<u>\$ 600</u>	<u>\$ 19</u>	<u>\$ 43,783</u>	<u>\$ 320</u>	<u>\$ 28,208</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, 2021

	Aquifer Fund	Fuel Assistance	Recreation Program	MPERS Credit	Library Bicentennial Grant	ESAA COVID Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES									
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Interest income	-	-	-	69	-	-	-	-	-
Other income	-	5,500	19,714	-	-	-	-	-	2,500
TOTAL REVENUES	-	5,500	19,714	69	-	30,000	-	-	2,500
EXPENDITURES									
Other	-	849	15,652	-	-	30,000	2,266	-	-
TOTAL EXPENDITURES	-	849	15,652	-	-	30,000	2,266	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	4,651	4,062	69	-	-	(2,266)	-	2,500
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	4,651	4,062	69	-	-	(2,266)	-	2,500
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	3,221	13,771	27,857	24,856	500	-	3,089	240	1,750
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 3,221</u>	<u>\$ 18,422</u>	<u>\$ 31,919</u>	<u>\$ 24,925</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 823</u>	<u>\$ 240</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, 2021

	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									
Intergovernmental income	\$ -	\$ -	\$ 87,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	13	-	-	-
Other income	-	-	-	44,000	1,570	-	-	-	-
TOTAL REVENUES	-	-	87,959	44,000	1,570	13	-	-	-
EXPENDITURES									
Other	1,328	-	87,387	27,921	-	-	-	-	6,000
TOTAL EXPENDITURES	1,328	-	87,387	27,921	-	-	-	-	6,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,328)	-	572	16,079	1,570	13	-	-	(6,000)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(1,328)	-	572	16,079	1,570	13	-	-	(6,000)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	1,328	1,294	-	3,894	12,493	5,314	737	1,341	4,250
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ 1,294	\$ 572	\$ 19,973	\$ 14,063	\$ 5,327	\$ 737	\$ 1,341	\$ (1,750)

## TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	Conservation Committee	PD Donations	Poland Spring	MCF Historical Preservation	Mulford Library	Lifelong Library Grant	Library MHC CARES Grant	AARP Conservation Comm Grant	ESRA Hangar Grant	Wards Brook Aquifer Report
REVENUES										
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,483	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-
Other income	-	2,391	2,500	10,000	-	-	-	3,000	-	-
TOTAL REVENUES	-	2,391	2,500	10,000	-	-	-	3,000	19,483	-
EXPENDITURES										
Other	315	-	8,850	-	-	656	640	3,000	19,483	-
TOTAL EXPENDITURES	315	-	8,850	-	-	656	640	3,000	19,483	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(315)	2,391	(6,350)	10,000	-	(656)	(640)	-	-	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(315)	2,391	(6,350)	10,000	-	(656)	(640)	-	-	-
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	600	1,185	5,000	-	1,330	655	-	-	-	1,500
FUND BALANCES (DEFICITS) - JUNE 30	\$ 285	\$ 3,576	\$ (1,350)	\$ 10,000	\$ 1,330	\$ (1)	\$ (640)	\$ -	\$ -	\$ 1,500

## TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	Cable Francise	MMA Safety Grant	Tennis/ Pickleball Courts	Mulford Bradley Park	ESAA Apron Grant	Library Shelves	FD FireAct Grant	BP Vests Grant	Recreation Donations	Total
REVENUES										
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ 35,817	\$ -	\$ -	\$ -	\$ -	\$ 176,308
Interest income	-	-	-	1	-	-	-	-	-	188
Other income	31,663	-	1,003	-	-	-	-	-	-	190,962
TOTAL REVENUES	31,663	-	1,003	1	35,817	-	-	-	-	367,458
EXPENDITURES										
Other	7,985	200	-	2,300	-	18,950	450	-	-	271,858
TOTAL EXPENDITURES	7,985	200	-	2,300	-	18,950	450	-	-	271,858
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	23,678	(200)	1,003	(2,299)	35,817	(18,950)	(450)	-	-	95,600
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers (out)	(5,000)	-	-	-	-	-	-	-	-	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	(5,000)	-	-	-	-	-	-	-	-	(5,000)
NET CHANGE IN FUND BALANCES (DEFICITS)	18,678	(200)	1,003	(2,299)	35,817	(18,950)	(450)	-	-	90,600
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	83,562	-	30	5,248	-	20,000	(128)	1,055	1,406	310,965
FUND BALANCES (DEFICITS) - JUNE 30	\$ 102,240	\$ (200)	\$ 1,033	\$ 2,949	\$ 35,817	\$ 1,050	\$ (578)	\$ 1,055	\$ 1,406	\$ 401,565

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, 2021

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales
ASSETS						
Due from other funds	\$ 57,813	\$ -	\$ 5,650	\$ 2,918	\$ 22,112	\$ 170
TOTAL ASSETS	<u>\$ 57,813</u>	<u>\$ -</u>	<u>\$ 5,650</u>	<u>\$ 2,918</u>	<u>\$ 22,112</u>	<u>\$ 170</u>
LIABILITIES						
Due to other funds	\$ -	\$ 36,986	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>36,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	57,813	-	5,650	2,918	22,112	170
Assigned	-	-	-	-	-	-
Unassigned	-	(36,986)	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>57,813</u>	<u>(36,986)</u>	<u>5,650</u>	<u>2,918</u>	<u>22,112</u>	<u>170</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 57,813</u>	<u>\$ -</u>	<u>\$ 5,650</u>	<u>\$ 2,918</u>	<u>\$ 22,112</u>	<u>\$ 170</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2021

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	Mountain Division Rail Trail	Total
ASSETS					
Due from other funds	\$ -	\$ 21,629	\$ 23,238	\$ 10,957	\$ 144,487
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 21,629</u>	<u>\$ 23,238</u>	<u>\$ 10,957</u>	<u>\$ 144,487</u>
LIABILITIES					
Due to other funds	\$ 5,512	\$ -	\$ -	\$ -	\$ 47,942
TOTAL LIABILITIES	<u>5,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,942</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	21,629	23,238	10,957	144,487
Assigned	-	-	-	-	-
Unassigned	(5,512)	-	-	-	(47,942)
TOTAL FUND BALANCES (DEFICITS)	<u>(5,512)</u>	<u>21,629</u>	<u>23,238</u>	<u>10,957</u>	<u>96,545</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 21,629</u>	<u>\$ 23,238</u>	<u>\$ 10,957</u>	<u>\$ 144,487</u>

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

## TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales
REVENUES						
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	-	-	40,000	-	8,327	-
TOTAL EXPENDITURES	-	-	40,000	-	8,327	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(40,000)	-	(8,327)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000	13,390	40,000	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	50,000	13,390	40,000	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	50,000	13,390	-	-	(8,327)	-
FUND BALANCES (DEFICITS) - JULY 1	7,813	(50,376)	5,650	2,918	30,439	170
FUND BALANCES (DEFICITS) - JUNE 30	\$ 57,813	\$ (36,986)	\$ 5,650	\$ 2,918	\$ 22,112	\$ 170



## TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	Mountain Division Rail Trail	Total
REVENUES					
Other income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Capital outlay	-	6,801	-	-	57,128
TOTAL EXPENDITURES	-	6,801	-	-	57,128
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(6,801)	-	-	(57,128)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	9,125	18,000	-	130,515
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	9,125	18,000	-	130,515
NET CHANGE IN FUND BALANCES (DEFICITS)	-	2,324	18,000	-	73,387
FUND BALANCES (DEFICITS) - JULY 1	(5,512)	19,305	5,238	10,957	23,158
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ (5,512)</u>	<u>\$ 21,629</u>	<u>\$ 23,238</u>	<u>\$ 10,957</u>	<u>\$ 96,545</u>

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, 2021

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
ASSETS				
Cash and cash equivalents	\$ 18,624	\$ 46,876	\$ 1,431	\$ 6,844
Due from other funds	-	-	-	402
TOTAL ASSETS	<u>\$ 18,624</u>	<u>\$ 46,876</u>	<u>\$ 1,431</u>	<u>\$ 7,246</u>
LIABILITIES				
Due to others funds	\$ 275	\$ 18,329	\$ -	\$ -
TOTAL LIABILITIES	<u>275</u>	<u>18,329</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	18,270	-	1,400	-
Restricted	79	28,547	31	7,246
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>18,349</u>	<u>28,547</u>	<u>1,431</u>	<u>7,246</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,624</u>	<u>\$ 46,876</u>	<u>\$ 1,431</u>	<u>\$ 7,246</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2021

	Reforestation Funds	Hospital Trust	Eastman	Total
ASSETS				
Cash and cash equivalents	\$ 7,152	\$ 33,469	\$ 919	\$ 115,315
Due from other funds	-	-	200	602
TOTAL ASSETS	<u>\$ 7,152</u>	<u>\$ 33,469</u>	<u>\$ 1,119</u>	<u>\$ 115,917</u>
LIABILITIES				
Due to others funds	\$ 580	\$ -	\$ -	\$ 19,184
TOTAL LIABILITIES	<u>580</u>	<u>-</u>	<u>-</u>	<u>19,184</u>
FUND BALANCES				
Nonspendable	-	-	-	19,670
Restricted	6,572	33,469	1,119	77,063
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,572</u>	<u>33,469</u>	<u>1,119</u>	<u>96,733</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,152</u>	<u>\$ 33,469</u>	<u>\$ 1,119</u>	<u>\$ 115,917</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, 2021

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
REVENUES				
Investment income	\$ 43	\$ 108	\$ 3	\$ 16
TOTAL REVENUES	<u>43</u>	<u>108</u>	<u>3</u>	<u>16</u>
EXPENDITURES				
Other	402	-	-	44
TOTAL EXPENDITURES	<u>402</u>	<u>-</u>	<u>-</u>	<u>44</u>
NET CHANGE IN FUND BALANCES	(359)	108	3	(28)
FUND BALANCES - JULY 1	<u>18,708</u>	<u>28,439</u>	<u>1,428</u>	<u>7,274</u>
FUND BALANCES - JUNE 30	<u>\$ 18,349</u>	<u>\$ 28,547</u>	<u>\$ 1,431</u>	<u>\$ 7,246</u>

## TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Investment income	\$ 17	\$ 77	\$ 2	\$ 266
TOTAL REVENUES	<u>17</u>	<u>77</u>	<u>2</u>	<u>266</u>
EXPENDITURES				
Other	<u>380</u>	<u>-</u>	<u>-</u>	<u>826</u>
TOTAL EXPENDITURES	<u>380</u>	<u>-</u>	<u>-</u>	<u>826</u>
NET CHANGE IN FUND BALANCES	(363)	77	2	(560)
FUND BALANCES - JULY 1	<u>6,935</u>	<u>33,392</u>	<u>1,117</u>	<u>97,293</u>
FUND BALANCES - JUNE 30	<u>\$ 6,572</u>	<u>\$ 33,469</u>	<u>\$ 1,119</u>	<u>\$ 96,733</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, 2021

	Land and Non-depreciable Assets	Buildings Building Improvements and Land Improvements	Machinery, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 61,250	\$ 177,725	\$ 8,524	\$ -	\$ 247,499
Public Safety	60,000	330,457	1,404,690	-	1,795,147
Public Works	-	366,205	1,084,287	9,683,781	11,134,273
Recreation	70,000	615,576	90,165	-	775,741
Health and Sanitation	55,000	158,433	220,905	20,988	455,326
Town-wide	18,408	849,328	6,000	-	873,736
Total General Capital Assets	264,658	2,497,724	2,814,571	9,704,769	15,281,722
Less: Accumulated Depreciation	-	(1,814,138)	(1,898,838)	(3,937,871)	(7,650,847)
Net General Capital Assets	<u>\$ 264,658</u>	<u>\$ 683,586</u>	<u>\$ 915,733</u>	<u>\$ 5,766,898</u>	<u>\$ 7,630,875</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, 2021

	General Capital Assets 7/1/20	Additions	Deletions	General Capital Assets 6/30/21
General Government	\$ 238,899	\$ 8,600	\$ -	\$ 247,499
Public Safety	1,979,338	36,071	(220,262)	1,795,147
Public Works	11,060,772	394,700	(321,199)	11,134,273
Recreation	775,742	-	(1)	775,741
Health and Sanitation	447,661	14,665	(7,000)	455,326
Town-wide	873,736	-	-	873,736
Total General Capital Assets	15,376,148	454,036	(548,462)	15,281,722
Less: Accumulated Depreciation	(7,675,049)	(489,560)	513,762	(7,650,847)
Net General Capital Assets	<u>\$ 7,701,099</u>	<u>\$ (35,524)</u>	<u>\$ (34,700)</u>	<u>\$ 7,630,875</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, 2021 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 March 10, 2022.

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 January 6, 2022.

#### 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  
March 10, 2022

## **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 2022-2023

<b>ARTICLE 1.</b>		Elect a Moderator
<b>ARTICLE 2.</b>		Secret Ballot voting for two (2) Select Board member for 3-year terms, two (2) School Board Directors for 3-year terms.
<b>ARTICLE 3- ADMINISTRATION</b>		
Salaries & Wages: Full-Time and Election Workers.	\$ 330,457	Town Manager, CEO/Assessor, Bookkeeper, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 27,996	Payroll taxes and workers compensation.
Health Insurance	\$ 104,077	Health Insurance for 6 full time staff.
Employees Costs	\$ 6,300	Travel, training, membership dues.
Supplies	\$ 25,750	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	\$ 9,470	Electricity, heat, water, internet, telephone, cell phone
Repair & Maintenance	\$ 5,600	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 29,149	Annual municipal software license. Tax assessing software. Security system. Town web site. Postage meter rental. Computer Tech. Copier lease
<b>Total Administration</b>	<b>\$ 538,799</b>	
<b>ARTICLE 4 - LAW ENFORCEMENT</b>		
Salaries & Wages Full-Time	\$ 337,193	Police Chief, Lieutenant, Sgt. and 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 142,860	Reserve shifts to cover vacations, sick time, river patrol, court, Fryeburg Fair, and cleaning services.
Taxes, Workers Compensation	\$ 51,186	Payroll taxes and workers compensation.
Health Insurance	\$ 95,850	Health Insurance for full time officers.
Employees Costs	\$ 15,636	Travel, training, dues, and subscriptions. Ammunition.
Supplies	\$ 13,600	Uniforms, postage, copier paper, computer and office supplies.
Utilities	\$ 11,700	Metro switch, jet packs, cell phone, internet line, phone and fax line.
Repair & Maintenance	\$ 51,800	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	\$ 15,500	Police Software. Computer Tech Support.
<b>Total Law Enforcement</b>	<b>\$ 736,325</b>	

<b>ARTICLE 5 - SOLID WASTE</b>		
Salaries & Wages Full Time	\$ 90,023	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 10,385	Payroll taxes and workers compensation.
Health Insurance	\$ 34,692	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 4,950	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement, PPE.
Utilities	\$ 11,700	Heat, electricity, telephone and fax lines, internet.
Repair & Maintenance	\$ 19,500	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	\$ 335,540	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
<b>Total Solid Waste</b>	<b>\$ 507,540</b>	
<b>ARTICLE 6 - PUBLIC WORKS</b>		
Salaries & Wages Full Time	\$ 284,255	Director & Assistant Public Works Director, 3 full-time crew, 1 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 37,187	Payroll taxes and workers compensation.
Health Insurance	\$ 86,797	Health insurance for 5 full time crew.
Employees Costs	\$ 1,100	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 88,200	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1,000 tons of salt, 1,200 yards sand. Signs. Uniforms.
Utilities	\$ 16,300	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 198,800	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	\$ 48,361	Plowing: Main Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
<b>Total Public Works</b>	<b>\$ 761,000</b>	

<b>ARTICLE 7- FIRE DEPARTMENT</b>		
Salaries & Wages Full-Time and on-call firemen.	\$ 114,506	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 18,722	Payroll taxes and workers compensation.
Health Insurance	\$ 13,233	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	\$ 18,006	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 47,100	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.
<b>Total Fire Department</b>	<b>\$ 228,127</b>	
<b>ARTICLE 8 - LIBRARY</b>		
Salaries & Wages Full & Part Time	\$ 67,721	Full-time Librarian and two part time aids. Cleaning services. Increasing library hours to be opened 6 days/week. The added day will be open until 6 pm.
Taxes, Workers Compensation	\$ 5,358	Payroll taxes and workers compensation.
Health Insurance	\$ 13,233	Health Insurance for full-time Librarian.
Employees Costs	\$ 145	Maine Library Association. Training and travel. Library meetings
Supplies	\$ 13,550	Office and cleaning supplies. Books, programming and postage.
Utilities	\$ 10,980	Heat, water, electricity, telephone, fax, internet.
Repair & Maintenance	\$ 2,500	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	\$ 4,950	Library software. Computer technician support. Copier Maintenance agreement. New cataloge computer and 2 new staff computers
<b>Total Library</b>	<b>\$ 118,437</b>	
<b>ARTICLE 9 - RECREATION</b>		
Salaries & Wages Full & Part Time	\$ 106,902	Recreation Director. Summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 18,952	Payroll taxes and workers compensation.
Health Insurance	\$ 13,233	Health insurance for Recreation Director.
Employee Costs	\$ 600	Travel and training. Background checks for coaches
Programs	\$ 1,500	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party.
Repair & Maintenance	\$ 5,700	For field maintenance.
<b>Total Recreation</b>	<b>\$ 146,887</b>	

<b>ARTICLE 10 - EQUIPMENT CAPITAL RESERVE - RECREATION</b>		
Recreation: Equipment replacement reserve.	\$	10,000
<b>ARTICLE 11 - FIRE DEPARTMENT TRUCK FUND ACCOUNT</b>		
The current truck fund balance is \$107,813. Adding \$50,000 will increase the balance to \$157,813. Will be used to replace fire apparatus	\$	50,000
<b>ARTICLE 12 - VEHICLE/EQUIPMENT CAPITAL RESERVE - TRANSFER STATION</b>		
For the purchase of a used roll-off truck to be used at the Transfer Station. The current truck needs instant replacement. Any remaining funds after the roll-off will be put towards other necessary Transfer Station equipment needs.	\$	80,000
<b>ARTICLE 13 - PUBLIC WORKS TRUCK FUND ACCOUNT</b>		
Current truck fund balance is \$0. Will be used to replace dump/plow truck and to secure order. Additional funds \$100,000 will need to be appropriated next year to finalize the purchase. Expected in service date for the new plow will likely be winter of 2023/2024.	\$	100,000
<b>ARTICLE 14 - VEHICLE CAPITAL RESERVE - POLICE</b>		
New Police SUV and equipment	\$	65,000
<b>ARTICLE 15 - BUILDING CAPITAL RESERVE - LIBRARY</b>		
The Fryeburg Public Library is a historic building with aging additions. Various upgrades are needed in the coming years to protect the integrity of the building and properly maintain it including window upgrades, new roof, insulation, stabilization of 3 additions, new interior flooring etc. These funds are planned to be used for a comprehensive review by consultant to identify serious deficiencies and create scheme to correct issues.	\$	20,000
<b>ARTICLE 16 - CREDIT RESERVE ACCOUNT</b>		
\$117,000 will be used to complete Phase 2 of Stanley Hill Road reconstruction, as outlined in the 5-year road plan. Approving Article 16 will not impact the tax rate.	\$	117,000
<b>ARTICLE 17 - SACO VALLEY FIRE DEPARTMENT</b>		
Provides contract services from the Saco Valley Fire Department for response in North Fryeburg and support as needed in the rest of the Town.	\$	36,925
<b>ARTICLE 18 - FRYEBURG RESCUE</b>		
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$	128,877
<b>ARTICLE 19 - DEBT SERVICE</b>		
Lease for Police Office space in Rescue Building.	\$1471/month 2021	\$ 17,652
<b>Total Debt Service</b>		<b>\$ 17,652</b>
<b>ARTICLE 20 thru 27 - BOARDS &amp; COMMITTEES</b>		
<b>Appeals Board - Trainings</b>		\$ 500
<b>Planning Board - Contact with SMPDC to update zoning maps. Training, travel.</b>		\$ 2,000
<b>Select Board - 5 stipends \$2,700 each. Taxes, Workers Comp, training, manuals.</b>		\$ 15,366
<b>Conservation Committee -Town Forest Trail construction</b>		\$ 5,000
<b>Economic &amp; Community Development- Future projects and/or grant match</b>		\$ 500
<b>Broadband Committee- Grant match for planning and infrastructure</b>		\$ 5,000
<b>Bicycles, Walkways, Trails Committee- Bike rack purchases and community event</b>		\$ 2,000
<b>Parks, Open Space, Beautification Committee- Peary Park improvements</b>		\$ 2,000
<b>Total Boards &amp; Committees</b>		<b>\$ 32,366</b>



<b>ARTICLE 28- PROFESSIONAL SERVICES</b>	
<b>Legal services</b>	\$ 30,000
<b>Auditor</b> - Annual Audit and consultations. Bank reconciliations	\$ 18,500
<b>Town Web Site</b>	\$ 2,363
<b>Mapping</b>	\$ 5,950
<b>Total Professional Services</b>	\$ 56,813
<b>ARTICLE 29 - GENERAL ASSISTANCE</b>	
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	\$ 10,000
<b>ARTICLE 30 - CIVIL SERVICES</b>	
Animal Control Officer (Wages, taxes, workers comp, travel/training, supplies)	\$ 9,164
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.	\$ 25,850
Hydrants	\$ 118,909
	\$ 159,873
<b>ARTICLE 31 - TOWN PARKS</b>	
Electricity for Bradley Park outlets & water service	\$ 1,100
Portable toilets for Graustein Park, Weston's Beach, Canal Beach, Jockey Cap. One extra for police during fair week.	\$ 5,830
General Parks maintenance. Battleground, Peary, Boy Scout, Frye Place, Krasker Landing & Jockey Cap and Weston's Beach.	\$ 2,000
Bradley Park maintenance.	\$ 2,000
Landscaping Projects	\$ 5,000
Graustein Park - Repair and maintenance as needed.	\$ 1,000
Eastman Park maintenance.	\$ 500
<b>Total Town Parks</b>	\$ 17,430
<b>ARTICLE 32 - TOWN OWNED BUILDINGS</b>	
Old Town Garage. Electricity.	\$ 250
Former Registry of Deeds/Brick Building. Maintenance, Electricity	\$ 1,250
American Legion. Water, Electricity, Heat, Cleaning, Maintenance	\$ 8,500
<b>Total Town Owned Buildings</b>	\$ 10,000
<b>ARTICLE 33 - AIRPORT</b>	
Eastern Slope Airport Authority. Funding to operate the Town owned airport.	\$ 20,000
<b>Total Airport</b>	\$ 20,000

<b>ARTICLE 34. TOWN INSURANCES</b>	
Unemployment.	\$ 6,000
Insurance: Property, Casualty, Bonding, Liability.	\$ 70,000
Contingency Fund.	\$ 20,000
Deferred Compensation Retirement.	\$ 95,000
<b>Total Town Insurances</b>	<b>\$ 191,000</b>
<b>ARTICLE 35 - SOCIAL SERVICE AGENCIES</b>	
Appropriations for several social service agencies to be approved by Select Board	\$ 10,065
Food Pantries	\$ 8,500
Senior Property Tax Assistance	\$ 2,500
<b>Total Social Service Agencies</b>	<b>\$ 21,065</b>
<b>ARTICLE 36 - UNCLASSIFIED SERVICE ORGANIZATIONS</b>	
Harvest Hill Animal Shelter	\$ 3,449
Fryeburg Fish & Game. Insurance for range.	\$ 1,000
Maine Municipal Association. Annual dues.	\$ 4,617
Southern Maine Planning & Development Commission. Annual dues.	\$ 1,264
Saco River Corridor Commission	\$ 300
<b>Total Unclassified Service Organizations</b>	<b>\$ 10,630</b>
<b>ARTICLE 37 - UNCLASSIFIED EVENTS</b>	
Flags and grave markers for Veteran's graves	\$ 850
Memorial Day Parade	\$ 500
<b>Total Unclassified Events</b>	<b>\$ 1,350</b>
<b>ARTICLE 38 - CREDIT RESERVE</b>	
Authorizes the use of \$350,000 from the credit reserve account to purchase a parcel of land (Map 043, Lot 035) for a future municipal complex	
<b>ARTICLE 39</b>	
Approval of this article would allow the Town to purchase land for a future municipal complex, pending approval of Article 38	
<b>ARTICLE 40 - CREDIT RESERVE</b>	
Authorizes the use of \$80,000 from the credit reserve account to plan/design the future municipal complex, pending approval of Articles 38 & 39	
<b>ARTICLE 41 - CREDIT RESERVE</b>	
Authorizes the use of \$200,000 from the credit reserve account to be put towards sidewalk reconstruction. This will include the reconstruction of the largely defunct Smith Street sidewalk. This was recommended as a priority sidewalk by the Bike, Walkways, Trails Committee and will create connectivity between the rail trail and the village area. Remaining funds will be used for Oxford Street sidewalk reconstruction, from Main to Warren, with the focus being on the area close to Main Street to make the sidewalk safe.	

#### **ARTICLE 42 - CREDIT RESERVE**

Authorizes the use of \$127,000 from the credit reserve account to be put towards Lyman Drive reconstruction. This is intended to serve as the Town's portion of a Northern Borders Regional Commission grant match (20% of total reconstruction cost).

#### **ARTICLE 43 - CREDIT RESERVE**

Authorizes the use of \$100,000 from the credit reserve to extend or improve broadband access within Fryeburg. There are efforts underway, working with the group of MSAD 72 towns as the Eastern Slope Regional Broadband Committee, to plan for an eventual infrastructure project. Efforts to work with Redzone fixed wireless internet service provider are also underway.

**ARTICLE 44** - This article will allow the town to take the steps to begin purchasing a new plow truck. Trucks are not currently available and need to be ordered, with a close to a year wait time for a full outfitted truck to built. The 2009 International will be replaced.

**ARTICLE 45** - Section 16.D. of the LUO provides authority to the Planning Board to dictate requirements for certain architectural design elements, dimensional setbacks, and landscaping/screening requirements for projects in the Village Commercial District. The proposed revisions grant the same authority in all zoning districts.

**ARTICLE 46-** Section 24 of the LUO outlines the standards and requirements for the Floodplain Management. Periodically, the State of Maine Department of Agriculture, Conservation, and Forestry (DACF), using guidance from the Federal Emergency Management Agency (FEMA), revises floodplain management standards at the state level. Municipalities are required by statute to adopt those changes to their local floodplain management ordinances.

**ARTICLE 47-** Approval of this article will secure the ability for the Town to grant a conversation easement to the Upper Saco Valley Land Trust on the Jockey Cap parcel. This formalizes the details of approved warrant articles from last year which allowed the acquisition of the parcel and allowed the town enter into agreements to accept funding from the Land & Water Conservation Fund.

**ARTICLE 48** - 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 49** - 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 50** - 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 51** - Approval of this article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.

**ARTICLE 52** - 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 4% interest rate applies only to the 2022 taxes. The interest is collected as revenue and used to reduce the mill rate.

**ARTICLE 53** - No interest will be paid on abated taxes or on overpayment of taxes for the 2023 year pursuant to 36 M.R.S.A. §506 (A).

**ARTICLE 54** - Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

**ARTICLE 55** - Allows the Select Board to accept (or reject) gifts of money, donations, real or personal property and the expend such funds that were gifted or donated.

**ARTICLE 56** - Allows the Select Board to accept (or reject) funds and grants from various sources, including but not limited to the State & Federal government, to sign associated contracts and agreements, and to expend such funds

**ARTICLE 57** - Allows the Select Board to advertise and sell property that has automatically foreclosed due to non-payment of taxes, per the Tax Acquired Property Policy

**ARTICLE 58** - Allows the Select Board to sell items no longer useful or needed. Normal items would include vehicles and equipment.

**ARTICLE 59-** Allows using all non-dedicated revenues to reduce the property tax commitment.

**ARTICLE 60** - Authorizes appropriations from undesignated surplus (credit reserve) to cover overdrafts as of June 30, 2022. Approval of this article will prevent having a special town meeting before June 30, 2022.

**ARTICLE 61** - 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 11, 2019  
and  
Thursday, June 13, 2019

Secret Ballot Election June 11, 2019 from 8:00 a.m. to 8:00 p.m.  
American Legion, 47 Bradley Street

[illegible]

Town Meeting June 13, 2019  
6 p.m.  
Leura Hill Eastman Performing Arts Center  
18 Bradley Street

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the American Legion in said Town on Tuesday, the 11<sup>th</sup> day of June, A.D. 2019 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet at the Leura Hill Eastman Performing Arts Center, 18 Bradley Street in said Town on Thursday the 13<sup>th</sup> day of June, 2019 at 6 p.m., then and there to act on **Article 3 through 55** 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 \$502,365 for the Administration Account.

Selectmen recommend:	4-0	\$502,365
Budget Committee:	5-0	\$502,365
Last Year Appropriated:		\$476,633

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$639,075 for the Law Enforcement Account.

Selectmen recommend:	4-0	\$639,075
Budget Committee:	5-0	\$639,075
Last Year Appropriated:		\$614,777

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$446,280 for the Solid Waste Department Account.

Selectmen recommend:	4-0	\$446,280
Budget Committee:	5-0	\$446,280
Last Year Appropriated:		\$428,332

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$692,307 for the Public Works Department Account.

Selectmen recommend:	4-0	\$692,307
Budget Committee:	5-0	\$692,307
Last Year Appropriated:		\$714,521

- Article 7.** To see if the Town will vote to spend the sum of \$142,100 from the MDOT Sidewalk Project Match Account to use toward the purchase of a Maclean MV4.1 Base Tractor with a 14' finishing mower, 50" ribbon blower, 5/8 yard sander, and 60" sweeper.  
Selectmen recommend: 3-1
- Article 8.** To see if the Town will vote to raise and appropriate the sum of \$204,268 for the Fryeburg Fire Department Account.  
Selectmen recommend: 3-0-1 \$204,268  
Budget Committee: 4-0-1 \$204,268  
Last Year Appropriated: \$187,863
- Article 9.** To see if the Town will vote to raise and appropriate the sum of \$95,036 for the Library Account.  
Selectmen recommend: 4-0 \$95,036  
Budget Committee: 3-2 \$95,036  
Last Year Appropriated: \$80,199
- Article 10.** To see if the Town will vote to raise and appropriate the sum of \$118,124 for the Recreation Department.  
Selectmen recommend: 4-0 \$118,124  
Budget Committee: 5-0 \$118,124  
Last Year Appropriated: \$105,493
- Article 11.** To see if the Town will vote to raise and appropriate the sum of \$7,500 for the Equipment Capital Reserve Account.  
Administration Equipment \$ 3,000  
Fire Department Equipment \$ 2,500  
Recreation Department \$ 2,000  
  
Selectmen recommend: 4-0 \$ 7,500  
Budget Committee: 5-0 \$ 7,500  
Last Year Appropriated: \$17,200
- Article 12.** To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Fire Department Truck Fund Account.  
Selectmen recommend: 4-0 \$25,000  
Budget Committee: 5-0 \$25,000  
Last Year Appropriated: \$25,000
- Article 13.** To see if the Town will vote to raise and appropriate the sum of \$30,700 for Police Vehicle Capital Reserve Account.  
Selectmen recommend: 4-0 \$30,700  
Budget Committee: 5-0 \$30,700  
Last Year Appropriated: \$36,000

- Article 14.** To see if the Town will vote to raise and appropriate the sum of \$300,000 for the Roads Capital Reserve Account for Phase I of Battleground Road and Phase II of Lovewell Pond Road to reclaim, gravel and base pave.  
Selectmen recommend: 4-0 \$300,000  
Budget Committee: 5-0 \$300,000  
Last Year Appropriated: \$250,000
- Article 15.** To see if the Town will vote to spend \$190,000 from the Credit Reserve Account for Phase I of Battleground Road and Phase II of Lovewell Pond Road to reclaim, fine grade, gravel and base pave.  
Selectmen recommend: 4-0 \$190,000
- Article 16.** To see if the Town will vote to raise and appropriate the sum of \$31,425 for the Saco Valley Fire Department.  
Selectmen recommend: 4-0 \$31,425  
Budget Committee: 5-0 \$31,425  
Last Year Appropriated: \$27,400
- Article 17.** To see if the Town will vote to raise and appropriate the sum of \$87,672 for Fryeburg Rescue.  
Selectmen recommend: 4-0 \$87,672  
Budget Committee: 3-0-2 \$87,672  
Last Year Appropriated: \$78,943
- Article 18.** To see if the Town will vote to raise and appropriate the sum of \$74,203 for the Debt Service Account.  
Selectmen recommend: 4-0 \$ 74,203  
Budget Committee: 5-0 \$ 74,203  
Last Year Appropriated: \$416,618
- Article 19.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Board of Appeals Account.  
Selectmen recommend: 4-0 \$500  
Budget Committee: 5-0 \$500  
Last Year Appropriated: \$500
- Article 20.** To see if the Town will vote to raise and appropriate the sum of \$7,500 for the Planning Board Account.  
Selectmen recommend: 4-0 \$ 7,500  
Budget Committee: 4-0-1 \$ 7,500  
Last Year Appropriated: \$ 1,000
- Article 21.** To see if the Town will vote to raise and appropriate the sum of \$14,576 for the Board of Selectmen Account.  
Selectmen recommend: 4-0 \$14,576  
Budget Committee: 5-0 \$14,576  
Last Year Appropriated: \$14,536



**Article 22.** To see if the Town will vote to raise and appropriate the sum of \$1,500 for the Conservation Committee Account.

Selectmen recommend:	3-0-1	\$ 1,500
Budget Committee:	5-0	\$ 750
Last Year Appropriated:		\$ 500

**Article 23.** To see if the Town will vote to raise and appropriate the sum of \$40,100 for the Professional Services Account.

Legal Services	\$20,000
Auditing Services	\$12,500
Town Web Site Design	\$ 5,000
Mapping Services	\$ 2,600

Selectmen recommend:	4-0	\$40,100
Budget Committee:	5-0	\$40,100
Last Year Appropriated:		\$35,100

**Article 24.** To see if the Town will vote to raise and appropriate the sum of \$14,000 for the General Assistance Account.

Selectmen recommend:	4-0	\$14,000
Budget Committee:	5-0	\$14,000
Last Year Appropriated:		\$14,000

**Article 25.** To see if the Town will vote to raise and appropriate the sum of \$151,727 for the Civil Services Account.

Animal Control	\$ 9,101
Generator Maintenance	\$ 750
Tree Removal	\$ 5,000
Street and Traffic Lights	\$ 30,960
Hydrants	\$105,916

Selectmen recommend:	4-0	\$151,727
Budget Committee:	5-0	\$151,727
Last Year Appropriated:		\$153,885

**Article 26.** To see if the Town will vote to raise and appropriate the sum of \$14,400 for the maintenance and electricity of Town Parks.

Selectmen recommend:	4-0	\$14,400
Budget Committee:	5-0	\$14,400
Last Year Appropriated:		\$14,650

**Article 27.** To see if the Town will vote to raise and appropriate the sum of \$5,200 for the annual expenses for Town Buildings.

Old Town Garage	\$ 200
C. A. Snow School Property	\$5,000

Selectmen recommend:	4-0	\$ 5,200
Budget Committee:	5-0	\$ 5,200
Last Year Appropriated:		\$10,930

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Airport.

Selectmen recommend:	3-1	\$15,000
Budget Committee:	5-0	\$15,000
Last Year Appropriated:		\$15,000

**Article 29.** To see if the Town will vote to raise and appropriate the sum of \$151,000 for Unclassified Town Insurance Accounts.

Unemployment	\$10,000
Property, Casualty, Bonding, Liability	\$53,000
Contingency	\$20,000
Retirement	\$68,000

Selectmen recommend:	4-0	\$151,000
Budget Committee:	5-0	\$151,000
Last Year Appropriated:		\$160,000

**Article 30.** To see if the Town will vote to raise and appropriate the sum of \$17,500 for Social Service Agencies.

Social Service Agencies	\$10,000
Food Pantries	\$ 7,500

Selectmen recommend:	4-0	\$17,500
Budget Committee:	5-0	\$17,500
Last Year Appropriated:		\$17,500

**Article 31.** To see if the Town will vote to raise and appropriate the sum of \$10,560 for Unclassified Service Organizations.

Harvest Hill Animal Shelter	\$3,449
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,620
Southern Maine Planning/Development	\$1,191
Saco River Corridor Commission	\$ 300

Selectmen recommend:	4-0	\$10,560
Budget Committee:	5-0	\$10,560
Last Year Appropriated:		\$10,232

**Article 32.** To see if the Town will vote to raise and appropriate the sum of \$1,350 for Unclassified Events.

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

Selectmen recommend:	4-0	\$1,350
Budget Committee:	5-0	\$1,350
Last Year Appropriated:		\$1,350

**Article 33.** To see if the Town will authorize the Board of Selectmen to sell the C. A. Snow School property to Avesta Housing Development Corporation pursuant to the terms of a certain Purchase & Sale Agreement dated February 28, 2019. A copy of the Purchase & Sale Agreement is posted and available at the Town Office.

**Article 34.** To see if the Town will authorize the Board of Selectmen to sell a certain parcel of land comprising of 1.93 acres in Hiram, Maine when the parcel is released from FAA obligations. This was the former site of a Federal Aviation Administration (FAA) owned and maintained Non-Directional Beacon (NDB) that has been decommissioned and removed by the FAA. The Airport no longer has any use for parcel #R13-0044-0A. The proceeds from the sale to be set aside in a reserve account for the specific use of Airport operations.

**Article 35.** To see if the Town will vote to spend \$175,000 from the Credit Reserve Account to pay for the Town Property Revaluation and Tax Map Conversion.  
Selectmen recommend: 4-0

**Article 36.** Shall the Town vote to enact revisions to the Town of Fryeburg Special Amusement Ordinance, Article II, Section 1.E as shown below?

E. The fee for a special amusement permit shall be ~~\$100.00~~ paid when the application is submitted. The Board of Selectmen will annually set the fee amount. If they fail to set the fees, those established for the prior year continue in effect.

**Explanation:** This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing.

**Article 37.** Shall the Town vote to enact revisions to the Town of Fryeburg Mobile Vending Ordinance, Article III, Section 1.D & E as shown below?

D. The fee for a mobile vendor license shall be ~~\$100.00~~ paid when the application is submitted. The Board of Selectmen will annually set the fee

amount. If they fail to set the fees, those established for the prior year continue in effect.

E. The Board of Selectmen shall, prior to granting a permit and after reasonable notice to the public and the applicant, hold a public hearing within 30 days of the date the request was received, at which the testimony of the applicant and that of any interested member of the public shall be taken. ~~The notice to the public will be paid for by the applicant.~~

**Explanation:** This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing. This will also create a consistent and streamlined process for collecting fees and posting hearing notices.

**Article 38.** Shall the Town vote to enact revisions to the Town of Fryeburg Mass Gathering Ordinance, Article II, Section 1 and Section 2?

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

**Explanation:** This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing.

**Article 39.** Shall the Town vote to enact revisions to the Town of Fryeburg Adult Use Marijuana Cultivation, Products Manufacturing, & Testing Ordinance, Article II, Section 1.F & J as shown below?

F. ~~The fee for a marijuana business license shall be \$250. The marijuana business license fee shall be paid when the application is submitted. The Board of Selectmen will annually set the fee amount. If they fail to set the fees, those established for the prior year continue in effect.~~

J. An adult use marijuana license shall be valid for 1 year and must be renewed annually ~~for a fee of \$250~~. Application for renewal of licenses shall be made no later than 60 days prior to the expiration of the existing marijuana license. The renewal license shall be issued in the same manner as for the original application under this ordinance.

**Explanation:** This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing.

- Article 40.** Shall the Town vote to enact revisions to Land Use Ordinance Section 5.B by adding subsection 27. Medical Use Marijuana Operations; Section 17 by adding subsection Z. Medical Use Marijuana Operations; and Section 25 by adding and amending definitions related to both adult use and medical marijuana?

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

**Explanation:** Per recent revisions to State statute Towns must opt-in to allowing certain medical marijuana uses. These ordinance revisions serve to establish where in town certain medical marijuana uses are allowed and create standards that such medical marijuana uses must meet to operate. The definitions serve to add necessary definitions and clarify the difference between medical marijuana uses and adult use marijuana uses.

- Article 41.** Shall the Town vote to enact revisions to Land Use Ordinance Section 17.Y Adult Use Marijuana Operations?

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 add language to clearly differentiate between adult use marijuana operations and medical marijuana operations as well as to add a required setback between adult use marijuana operations and churches and public parks.

- Article 42.** Shall the Town vote to enact revisions 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 add language to clearly differentiate between adult use marijuana operations and medical marijuana operations as well as to add a required setback between adult use marijuana operations and churches and public parks.

- Article 43.** To see if the Town will vote to authorize the Selectmen to carry forward any fund balance in excess of 15%, in accordance with the Fund Balance Policy, to a Credit Reserve Account, and to authorize the Selectmen to transfer up to \$5,000 for any single occurrence, with a maximum not to exceed \$25,000 in a fiscal year, to be used for unexpected occurrences that shall require the majority vote of the Selectmen.

- Article 44.** To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers

Club for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Selectmen to enter into an agreement with the Club, under such terms and conditions as they deem advisable, for that purpose.

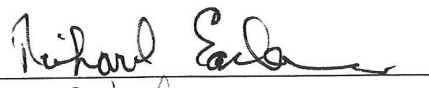

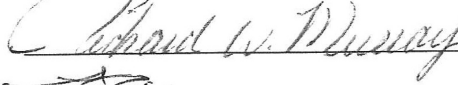
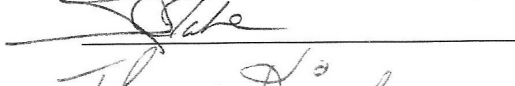
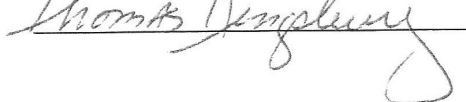
- Article 45.** To see if the Town will vote to appropriate \$5,000 from the cable franchise fee received from Charter Communications to The Town of Conway for the continued coverage of Fryeburg municipal meetings and other Fryeburg events; and to authorize the municipal officers to enter into an agreement with The Town of Conway, under such terms and conditions as the municipal officers deem advisable, for that purpose.
- Article 46.** 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 47.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2019 and April 15, 2020 as the due dates. Interest will be charged on each of the unpaid balances at 9% annually after October 15, 2019 and April 15, 2020, respectively.
- Article 48.** To see if the Town will vote to pay no interest on abated taxes or on overpayment of taxes for the tax year 2020 pursuant to 36 M.R.S.A. §506 (A).
- Article 49.** 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 50.** To see if the Town will vote to authorize the Selectmen to accept gifts of money, donations, real or personal property or pass thru funds; and to apply for and receive any and all grant funds which the Selectmen determine to be in the best interest of the Town.
- Article 51.** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon; on such terms as they deem advisable, and to give public notice of sale and solicit sealed bids in a local newspaper, and execute a quitclaim deed without covenants; but before sale, if the former owner or owners of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute a quitclaim deed without covenants to sell and convey the property to him or her.
- Article 52.** To see if the Town will vote to authorize the Selectmen to dispose of Town owned personal property with a value of \$25,000 or less, under such terms and conditions as they deem advisable.

- Article 53.** 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 54.** To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2019.
- Article 55.** 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. By State Law, the vote on this article must be by written ballot.

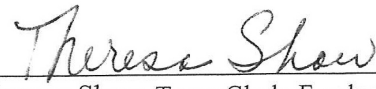
Note: It is not projected that the Town's budget will exceed tax levy limits established by State law, but as a preventative housekeeping action it is recommended the Town vote to approve.

Dated this **9th** day of **May, 2019** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS  
TOWN OF FRYEBURG**

Richard Eastman, Chairman   
Thomas Klinepeter   
Richard Murray   
Kimberly Clarke   
Thomas Kingsbury 

A TRUE COPY:

ATTESTED BY:  DATE 5/10/2019  
Theresa Shaw, Town Clerk, Fryeburg, Maine

## IMPORTANT INFORMATION

### **Town Office Hours**

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

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

May 30, 2022 – Memorial Day	November 24 & 25, 2022 – Thanksgiving
June 19, 2022 – Juneteenth	December 26, 2022 – Christmas
July 4, 2022 – Independence Day	January 1, 2023 – New Year's Day
September 5, 2022 – Labor Day	January 16, 2023 – Martin Luther King
October 10, 2022 – Indigenous People	February 20, 2023 – Presidents Day
November 11, 2022 – Veteran's 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:**

May 30, 2022 – Memorial Day	January 1, 2023 – New Year's Day
June 19, 2022 – Juneteenth	January 16, 2023 – Martin Luther King
September 5, 2022 – Labor Day	February 20, 2023 – Presidents
October 10, 2022 – Indigenous People	April 09, 2023 – Easter
November 11, 2022 – Veteran's Day	
December 26, 2022 – Christmas	



## **IMPORTANT INFORMATION**

### **Town Department Telephone Numbers and Contact Information**

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

### **Dates to Remember – 2022/2023**

June 14, 2022.....Local Elections  
June 16, 2022.....Town Meeting  
Oct. 2 – Oct 9, 2022.....Fryeburg Fair  
October 15, 2022.....1<sup>st</sup> Half of taxes due  
October 15, 2022.....Dog licenses can be renewed  
November 5, 2022.....Election Day  
December 31, 2022.....Dog licenses expire  
February 1, 2023.....Dog license late fee of \$25 charged  
April 1, 2023.....Homestead & Veterans Exemption Applications due  
April 15, 2023.....2<sup>nd</sup> Half of taxes due

### **General Assistance Information**

The municipality of Fryeburg administers a General Assistance Program to help people in emergencies. You may be eligible even if you work or receive other benefits such as food stamps, Veterans' benefits, or Social Security income. To request General Assistance, please contact 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.

**Please Keep This Report and Bring it to Town Meeting**