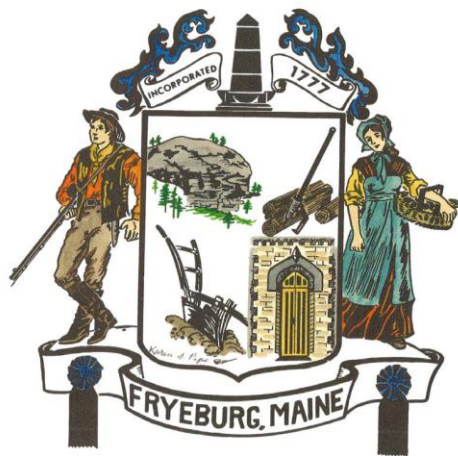


TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

Founded by General Joseph Frye



151st ANNUAL REPORT

For Fiscal Period

July 1, 2021 through June 30, 2022

TABLE OF CONTENTS

Dedication.....	2
<u>Administration</u>	
Town Employees.....	4
Municipal Officers.....	5
Governor Mills Report.....	7
United States Congress Information.....	8
Senator Collins Report.....	9
Senator King Report.....	10
District Congressman Golden Report.....	11
Maine Legislature Contact Information.....	12
State Representative Ness Report.....	13
State Representative Bennett Report.....	14
<u>Department Reports</u>	
Town Manager.....	15
Selectmen.....	17
Library.....	18
Recreation.....	20
Registrar of Voters.....	21
Clerk.....	22
Rescue.....	24
Police.....	25
Code Enforcement.....	27
Assessor.....	27
Fire & EMA.....	28
Public Works.....	30
<u>Board/Committee & Miscellaneous Reports</u>	
Bradley Park.....	31
Planning Board.....	32
Board of Appeals.....	32
Conservation Committee.....	33
Cemetery	35
Tree Warden.....	35
Bicycle, Walk Ways and Trails Committee.....	36
Parks, Open Space and Beautification Committee.....	37
Saco Valley Fire.....	38
Oxford County Sheriff.....	39
Saco River Corridor Commission.....	40
Eastern Slope Airport Authority.....	41
<u>Tax and Financial Information</u>	
Unpaid Taxes 2018-2015.....	43
Unpaid Personal Property Taxes 2018-2014.....	44
Auditor's Report.....	45
<u>Town Meeting</u>	
Capped Money Articles Information.....	150
Warrant Explanation & Budget.....	151
Town Meeting Warrant.....	158
<u>Miscellaneous Information</u>	
Town Information and Contact Information.....	168 - 169

DEDICATION

Theresa Shaw was born in Hartford, Connecticut in St. Francis Hospital in 1941. She was the oldest of four kids and as such was very responsible with the rare exception of when the police officer had to escort her home that one time....Her mom wasn't very pleased!

After high school she went to work for the State of Connecticut in the Hartford Welfare Office around 1959-1960. She also worked for the Registry in the Court System where she REALLY learned a lot about the world! She then moved to the Governor's office, Budgeting Division and Manchester Training School Purchasing Officer. She developed good organizational and interpersonal skills working this job. When the toilet paper runs out people are NOT happy.

In 1972 she moved to Fryeburg, Maine with Willis Shaw. She commuted for a time between Connecticut and Fryeburg and had that drive down to about 3 hours 30 minutes (it is supposed to take 4 hours). She co-operated and co-owned a gas station in town with Willy before moving from part time to full time at the Fryeburg Town Office in 1978. She started in the old Town Office on main street and moved into the new Town Office all those many years ago. She participated in elections in the old Grange Hall out in North Fryeburg heated with wood and a wooden bench with a hole opening to the ground for a toilet. Good times.

Theresa has worked through labor pains, fresh from surgeries, through sickness, and COVID with unwavering steadfastness and a cool, calm demeanor. Theresa is a staple of the Fryeburg Town Office. She knows the history of the town and the changes that have happened over the last forty-four years. She is a treasure for the town and beloved by her husband, daughter and two grand-daughters who aspire to her work ethic and eternally optimistic outlook.





The 2023 Fryeburg Fair will be held October 1st-8th.

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, and car shows along with many weddings and family gatherings. In 2022 the Fair hosted the Airstream International Rally which brought about 1,000 Airstreams to the fairgrounds for over a week. Smaller RV groups will be coming this summer, each giving a boost to the local economy.

The Fair keeps its grounds open to the public, and has become the place to go for a nice walk – summer or winter.

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	Katie Haley
Town Clerk	Theresa Shaw
Bookkeeper/ Tax Collector/Treasurer	Ruth Antonucci
Assistant Bookkeeper/Local Health Officer	Kimberly Smith
Deputy Clerk/Registrar of Voters/GA Administrator	Kelly Woitko
CEO/Local Plumbing Inspector/Assessors' Asst/Safety Director	Frank Polak
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 Groetzinger
Patrol Officer	Jarrod Wiswell
Patrol Officer	Raul Sanchez
Reserve Officer	Michelle Legare
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	Mike St.Laurent
Reserve Officer: Rest in Peace End of Watch 06/06/2017	Nathan Desjardins
Fair Traffic	Sandy Stout
Fair Traffic	Sue Attianese

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	Charlie Hall
Transfer Station Attendant	Joshua O'Connell
Transfer Station Attendant	Andrew Mutrie
Seasonal Equipment Operator	Stephen Burke

Library	
Librarian	Maryann Eastman
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

2023 MUNICIPAL OFFICERS

Elected Officials

Select Board	3 Year Term
Thomas Kingsbury	2024
Thomas Klinepter	2025
Kimberly Clarke	2023
Richard Murray	2023
Jim Tyrrell	2025
School Board	3 Year Term
Marie Struven	2023
Ashlee Chaine	2025
Kim DeVries	2023
Allison Leach	2024
Mary DiNucci	2024
Linda Card	2025
Elizabeth Bosworth- Alt	2024

Appointed Officials

Town Manager, Road Commissioner	Bookkeeper, Treasurer, Tax Collector
Katie Haley	Ruth Antonucci
Deputy Clerk, Registrar of Voters/ GA Administrator	Assistant Bookkeeper, Local Health Officer
Kelly Woitko	Kimberly Smith
Code Enforcement Officer/Local Plumbing Inspector	Town Clerk
Frank Polak	Theresa Shaw
Chief of Police	Police Lieutenant
Aaron Mick	Michael McAllister
Police Sergeant	Police Officers
Henry Small	Justin Groetzinger
	Jarrod Wiswell
	Raul Sanchez
Fire Chief	Reserve Police Officers
Andrew Dufresne	Mike St.Laurent
Deputy Fire Chief	Spencer Teixeira
Chet Charette	Dale Stout
George Walker	Joshua Grzyb
	Rex Schweighofer
	Timothy Libby
	Eric Marcotte
	Dave Lyons
	George Walker
	Harry Sims
	Michelle Legare
Fire Warden	
Andrew Dufresne	
George Walker - Deputy	
Eric Meltzer - Deputy	
David Richardson- Deputy	

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

Stan Rullman

Donna Girard

Jennifer Rullman

Bicycle, Walkway, and Trails Committee

Holly Foster

James Oliver

Economic & Community Development

Tom Rebmann

Kelisha Ryan

Michiye Harper

Broadband Committee

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

Stephen Chase

Michiaye Harper

Edward Price

Eastern Slope Airport Auth.

Gene Bergoffen

Don Thibodeau

Elbridge Russell

Eric Meltzer

Parks, Open Space and Beautification

Charlie Buterbaugh

Nora Schwarz

Tess Dana

Election Workers

Barbara Gushee

Jon Hendrickson

Diane Gushee

Kathy Moreland

Donna Woodward

Shannon Harriman

John Weston

Teresa Prouty

Dayle Carter



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

Dear Friends:

For four 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. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of the 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, we 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 2nd 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>

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

United States Senate
WASHINGTON, DC 20510

January 1, 2023

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

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

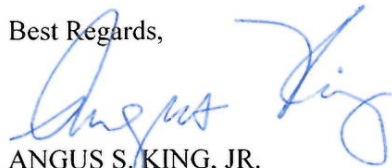
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

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's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress

MAINE STATE LEGISLATURE



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

State Representative: Caleb Joshua Ness

Home Mailing Address:
126 Menotomy Rd.
Fryeburg, ME 04037
207-890-3870

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

Email Address: caleb.ness@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

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

Caleb Joshua Ness

126 Menotomy Road
Fryeburg, ME 04915
Phone: (207) 890-3870
Caleb.Ness@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative. It is truly an honor. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that await in the 2023 legislative session.

In order for me to represent you in the best way possible, I need to hear your thoughts on the issues that are important to you. Please, do not hesitate to call me anytime if you feel you need my assistance. I encourage you to monitor all legislative proposals being worked on at the State House by visiting the Legislature's website at www.legislature.maine.gov. From here, you can browse bill summaries, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate.

For the next two years, I will be serving on the Joint Standing Committee on Innovation, Development, Economic Advancement and Business. On this panel, we will discuss many issues in regards to the Committee's jurisdiction over new legislation pertaining to business regulation; professional and occupational licensing; student assistance programs at the Finance Authority of Maine; economic development and economic planning and development agencies. These matters are crucial to our community and I hope to hear from you to discuss ways to improve our community.

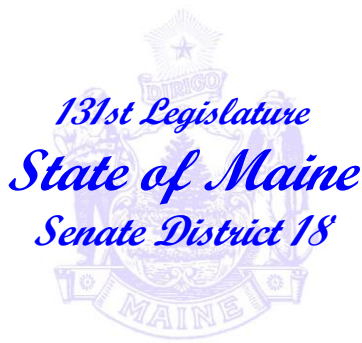
Once again, thank you for the opportunity to represent you, the people of District 82. I encourage you to actively participate in your state government. If you would like to be added to my e-mail update list, you can do so by e-mailing me directly with your request at Caleb.Ness@legislature.maine.gov.

Sincerely,

A handwritten signature in cursive script that reads "Caleb Ness".

Caleb Ness
State Representative

District 82 Brownfield, Fryeburg, Lovell, Hiram & Porter



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

Dear Friends and Neighbors,

Thank you for allowing me the honor of serving you in the Maine Senate. I am grateful you have put your trust in me, and I will continue to work tirelessly on your behalf.

I am eager to get to work for the people of Maine, and particularly those in Senate District 18. The 131st Legislature must work collaboratively to solve problems and ease the burdens of every day Mainers. I have heard from countless constituents who are tired of the fighting, and want to see their government start working for them. I could not agree more.

I intend to focus my work on advancing common sense policies aimed at protecting Maine's natural resources, lowering the costs of goods and services, and assisting our small businesses. With rising inflation and economic uncertainty, the work the Legislature does at the State House directly affects the lives of every Mainer. When I cast votes in the Senate Chamber I do so after thoughtful consideration about what is best for the people I was elected to represent.

I hope that during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

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

Sincerely yours,

Richard A. Bennett
Senator

Town Manager's Report For 2022

Dear Fryeburg Citizens,

Once again, I have to express my honor to be writing this report as the Town Manager of Fryeburg. I really love this town and I am fortunate to have such amazing people working for the town and volunteering their time to the town.

At Town Meeting voters will be asked to approve 53 warrant articles. Please refer to the "Warrant Notes" for information about each article. I also want to provide additional information on the overall budget and on specific items below.

Efforts were made to keep the budget as low as possible; however, the Town is not immune to the increasing costs for utilities, goods and services that everyone is surely noticing. There was also a conscience effort to increase wages for town employees; this is in an attempt to retain our existing employees and to be able to attract employees when we need to hire. Without dedicated town employees, your roads wouldn't get plowed, you would not be able to dispose of trash, register your vehicles, have a place for your children to play sports, and so on. There is also the behind the scenes work that is vital to the town's operation. Police Officers and other first responders regularly put themselves in harm's way and their wages should reflect that. The effort to increase wages is the chief reason for the overall budget increase; it accounts for approximately \$200,000 of the total increase (including wages, retirement contributions, Medicare/SS).

I also firmly believe that we need to equip our employees with the equipment and training to safely and efficiently do their job. The Fire Department budget includes increases so as to purchase new turn-out gear for firefighters, as is mandated NFPA. This will be a phased project over the next 3 years. The Police Department budget also includes funds to allow for more hands-on training. Safety of our first responders is paramount and efforts to better equip and train them needs to be a priority.

The Public Works Department is dealing with aging equipment. This past winter season was exceptionally difficult due to equipment breakdowns. We are planning to purchase a much-needed new single axle plow/dump truck as well as a more versatile truck.

The costs to dispose of trash and waste, whether household trash, demolition materials, brush, or recyclable materials continues to increase each year. Please understand that this is why the Transfer Station attendants are asked to be so diligent about proper waste separation and disposal. I will continue to look for innovative ways to keep waste disposal costs down.

There are a couple of new staffing related concepts being proposed this year. First is the transition from an in-house Assessors Agent to a contract Assessors Agent. Our chosen contract assessor has many years of experience working as the single assessor for various municipalities and is now serving as a contract assessor for some of our neighboring towns. Most towns of our size utilize contract assessors as it is difficult to find people who are Certified Maine Assessors. This highly technical position is vital to the Town to ensure proper, equitable and fair assessments of real estate and personal property.

The second new item is related to the Recreation Department and includes a shift in where the funds from which wages for certain positions are drawn from and includes the creation of an

entirely new position. Over the past couple of years, the Recreations Department programs have experienced incredible growth. There has also been a stated desire to increase programs, notably for adults and seniors. In an effort to address this growth and increasing needs, we are proposing to create the position of “Community Initiatives Coordinator”.

The Community Initiatives Coordinator job description says the following “The Community Initiatives Coordinator will be under the direct supervision of the Parks and Recreation Director and Town Manager. The coordinator will develop programs/events/projects, by working with committees, coordinating public information and outreach efforts, mobilizing community members, educating the public, working with media/social media, and identifying funding sources and raising funds. Such efforts will serve to promote the Town and our community, while maintaining and taking advantage of our heritage, natural assets, and locations, with a chief focus on recreation related projects.” More specifically the employee will have numerous tasks including heading up adult programming efforts, assisting with summer rec program, planning community events, preparing grant applications, assist the Town with public relations, work with existing town committees. I think that there is a real need for this position and feel that it will be beneficial to residents.

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. To date, the following expenditures have been made or have been approved:

ARPA Expenditures			
Use	Date purchased	Estimates	Actual Cost
Sign- Radar	3/25/2022	\$ 16,263.00	\$ 16,263.00
Fryeburg Rescue Equipment	3/25/2022	\$ 25,406.00	\$ 25,406.00
Premium Pay	4/1/2022	\$ 60,000.00	\$ 60,346.00
Portable Light tower	10/6/2022	\$ 9,925.00	\$ 10,525.00
Rec improvements	8/12/2022	\$ 13,252.00	\$ 10,700.00
Library programming	ongoing	\$ 2,000.00	\$ -
Zero-turn mower	6/1	\$ 8,500.00	\$ 8,500.00
Town Forest parking lot	10/6/2022	\$ 10,000.00	\$ 5,518.00
Fire Dept nozzles	6/17/2022	\$ 9,700.00	\$ 9,700.00
PD equipment	ongoing	\$ 50,000.00	\$ 21,833.00
Saco Valley FD- extrication tool	8/1	\$ 34,124.00	\$ 34,124.00
Fire Dept extrication tool	9/22/2022	\$ 39,560.00	\$ 39,560.00
Teen Center	ongoing	\$ 10,000.00	\$ -
Computer/cloud upgrades	ongoing	\$ 5,000.00	\$ 3,000.00
Town Office Training	ongoing	\$ 17,000.00	\$ 3,031.00
Transfer Station Compactor	ongoing	\$ 12,000.00	\$ -
PW truck replacement	ongoing	\$ 30,000.00	\$ -
Total		\$ 352,730.00	\$ 248,506.00

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.

Respectfully Submitted, Katie Haley

Select Board Report 2022

Sitting here watching the sun start to go down, I realize it has been 365 days since I last sat down to write a yearly selectboard report, and a lot has happened this past year.

But first, I would like to thank the Selectboard for their great understanding of the issues we deal with. We don't always see eye to eye, but when the dust has settled, we have come up with a solution that is good for the town and its residents. I want to welcome Jim Tyrrell to the Selectboard. I would also like to thank the town manager, department heads, and town employees for their outstanding work and dedication to the town of Fryeburg.

This year the residents at the town meeting gave us the ability to purchase land for the new town complex, which we did, and we have formed a committee of nine that includes the Town Manager, the Police Chief, the Fire Chief, along with six residents to help with the design. The new hanger at the airport was completed, and a ribbon cutting was held. The Avesta housing project has taken off. Also, a new self-storage facility has been completed.

After a lot of work between the town and the Upper Saco Land Trust, the acquisition of Jockey Cap was completed by USVLT, and a conservation easement will soon be granted to USVLT to manage the land.

New Year's Eve this year was celebrated with a first-time festival called Night of Lights which was very well attended. Hopefully, this will be an ongoing event.

In closing, I know residents are very busy, and our regular Selectboard meetings are twice a month at 6 pm, but it would be nice if you could find the time to come to at least one meeting and watch your town government at work.

Respectfully Submitted,
Thomas Kingsbury

Library Report For 2022

Dear Fryeburg Residents;

This calendar year saw many community events and programs at the Fryeburg Public Library. We served over 4,604 patrons who borrowed a total of 6,360 items. Adult Programs (author events, lectures, etc.) saw 241 people attending 59 programs. With Children's programming, we hosted 30 times with 39 participants. Outside programs totaled 71 events with 247 people participating. In addition, we answered 573 reference questions and had 187 meeting room times scheduled. The public computers were used by 284 people and wi-fi usage went to 4,108. Remember, you do not have to be inside the library to use the wi-fi, it is accessible in the parking spaces and lawn, even in the cemetery! All of this just goes to show how very busy we are and how intertwined the community is with the Library. It is a true partnership.

Recap of 2022

January: Free Library cards to Fryeburg residents! Karen McCarthy presentation on her 23 years as a nun. Book group discussed "Paradise" by Abdulrazak Gurnah. 305 people borrowed 416 items.

February: Bring Your child to library Day. Puzzle Club begins the first Wednesday of each month. Valentine take and make kits handed out for grown-ups! Book group discussed "The Patron Saint of Liars" by Ann Patchett. Talk on Critical Race Theory given by Larissa Malone, Ph.D. via Zoom. Dungeons and Dragons workshop was held at Rec Center. 186 patrons borrowed 429 items.

March: D&D workshop. Book Group discussed "Come Fly the World" by Julia Cooke. Christopher Walton gave presentation. 396 patrons borrowed 608 items.

April: Celebrated National Library Week April 4th-10th. Book Group discussion is 'dealer's choice' of any Paul Doiron book. AARP tax prep assistance is by phone only this year. 376 patrons borrowed 468 items

May: Cemetery Stand Ceremony went swimmingly swell (in the rain). Special thanks to Autumn Blakeley, Bob Greene, Adelaide Solomon-Jordan, Fryeburg Historical Society USCA, and Luna Paranormal for contributing their help. Maine Public library grant was received, to be used to build a community garden next to the library. Afternoon Walking Group with Donna, every second and last Wednesday of the month. Book group discussed "The Nest" by Cynthia Sweeney. Summer Reading Program "Oceans of Possibilities" begins next month. 322 patrons borrowed 421 items.

June: Sign up for Summer Reading Program open to all ages. Author Robert Spencer presentation of his book "Mining Maine for Riches". Harvest Hills hosted a make your own dog toy. Book Group discussed "The Secret Life of Bees" by Sue Monk Kidd. Outdoor story and craft time every Saturday (weather permitting). 374 patrons borrowed 480 items

July: Library now open on Fridays! Carol Hanson art class using India ink and watercolors. Walking Group changed from afternoons to mornings to beat the heat. Book Group discussed "Go Tell It On the Mountain" by James Baldwin. Karen Alpert hosted Q & A on Mount Washington Adult Day Care Center. Library has a new Telehealth kiosk. Free movie showing of Disney's Moana. 484 patrons borrowed 654 items.

August: Make a birdhouse with 4-H club, beekeeping discussion/event on with Michael and Tad. Book Group discussed “Empire Falls” by Richard Russo. Tin Mountain Conservation Group hosted Birds of New England program. End of summer reading party for participants of reading program. 561 patrons borrowed 579 items this month.

September: Thank you to Leo at Fryeburg House of Pizza for the donation of pizzas to the end of summer reading party! Book Group discussed “Anxious People” by Frederick Backman in Rachel’s Garden outside! New program Sketchbook Library started. Luna Paranormal Research announced raffle for 10 people to be part of a paranormal investigation in the Library. Library went fine free. 434 patrons borrowed 934 items!

October: Jennifer Spofford leaves library. Deva’s Anime Club begins. Book group discussed “Night of the Living Rez” by Morgan Talty, which is part of the One Book, One Valley program. Walking group on hold over winter months, but you can walk at Rec Center. 380 patrons borrowed 417 items this month.

November: New Director Maryann Eastman begins her stewardship of the library. Octavia Bishop author and coloring event. 412 patrons borrowed 501 items.

December: Santa Claus visited on 13th, several storms cancelled other events scheduled. 374 patrons borrowed 453 items.

We are thrilled to continue to offer great programs to our community and to be a beacon of help and assistance to all persons. Our friendly staff welcomes you to stop by and take advantage of all that we offer; peaceful pastimes like reading, working on jigsaw puzzles, or just doing your own thing on your personal devices, or participating more actively by engaging in lively book group discussions, attending lectures and presentations, along with author events. We have a little bit of everything, and something for everyone. The staff and myself are looking forward to continuing to serve you and our greater community in 2023 and beyond.

Respectfully,

Maryann Eastman, Director
Fryeburg Public Library.



Fryeburg Recreation Report for 2022

To the Town of Fryeburg Residents,

2022-2023 has been a busy and energetic year for all of us here at the community center. We have been continuously working to find ways to broaden our activities that we offer and create opportunities for everyone in our community.

We have focused this year creating opportunities for those of all ages in our community. We were able to double our adult cornhole league which was a great time for everyone, and we are hoping to offer a league multiple times a year going forward. We currently have pickleball happening 3 days a week. We have a group playing Mahjongg on Tuesday afternoons. Yoga has just started and is being offered 2 mornings a week. And our Adult pick-up basketball league has had great numbers which is happening on Wednesday evenings.

Our 2022 summer program hit a huge record of 171 kids who participated in our 6-week summer camp. Our K-6th grade youth program have set records once again this year. This fall we had 175 kids participating in youth sports, 121 this winter and this spring we have 142 kids signed up. In all our programs offered, we had 4,052 members of the community participate throughout the year. We also have seen our numbers for our fireworks, our haunted bus at the trunk or treat and our Christmas Tree Lighting grow.

Our teen center program has continued to grow, with 2,318 kids coming through our doors this school year. We are constantly thinking of new activities and ways to keep the kids active and socialize in a safe space after school. We have offered a couple trips to watch the Maine Celtics games and are going to watch a Boston Celtics game as well. 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 2022

The Registrar of Voters participates in the following from July 1, 2021 through June 30, 2022:

10/14/2021- Special Town Meeting

11/02/2021- State Wide Referendum and Municipal Election

02/24/2022- Special Town Meeting

05/25/2022- M.S.A.D 72 School Budget

06/14/2022- Municipal Election and State Primary Election

06/16/2022- Town Meeting

The current registered voters as of June 30, 2022 are broken down as follows:

Democrats- 974

Republicans- 840

Green- 153

Unenrolled- 1129

X- 1

Total Registered Voters: 3097

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

A Maine registered voter may enroll in one of the following parties by checking the appropriate box on the Maine Voter Registration Application: Democratic, Green Independent, Libertarian or Republican. A voter may enroll in one of the following qualifying parties by checking the "Other Qualifying party" box on the voter registration application and writing in the qualifying party name: Forward, No Labels or People's. A voter not wishing to join any party should check the "Unenrolled (no party choice)" box on the application.

Respectfully Submitted,

Kelly Woitko

Registrar of Voters



Elections June 6, 2023

David and Doris Hastings Community Center

59 Recreation Drive

Fryeburg, Maine 04037



Town Meeting June 8, 2023

Fryeburg Fairgrounds

Expo Building

Fryeburg, Maine 04037



Clerks Report for 2022

Fiscal Year: July 1, 2021 – June 30, 2022

Vital Statistics

Marriages:	83
Births:	8
Deaths:	40

Animal Welfare

Males/Female:	42
Female Spayed/Male Neutered:	325
Total:	367
Kennels:	13

Motor Vehicle Transactions	2022	2021
Passenger:	2516	2370
Motor Home:	14	13
Commercial:	128	128
Trailers:	415	476
Farm:	50	44
Motorcycles:	167	149
Coach/Emergency	3	3
Tractor/Spec Mobile Equip	0	2
Spec Equip	6	2
Buses	3	7
Title Applications:	442	521
Duplicate Registrations:	36	32
Lost Plates:	30	44
Transfers:	149	197
Sales Tax Forms:	712	798
Transit Plates:	19	27
Excise Only	28	33
Duplicate Stickers	85	81

Fisheries & Wildlife

Registrations

Boats	218
Milfoil:	75
ATV:	84
Non Res ATV:	34
Snowmobiles	180
Non Res Snowmobiles	241

Licenses

Fishing:	62
Salt Water:	0
Non Res Fishing:	25
Hunting/Fishing Comb:	48
Non Res Hunt/Fish Comb:	10
Hunting::	19
Non Res Hunting	5
Archery/Fish Combo:	0
Archery:	1
Non Res Archery:	2
Crossbow:	2
Non Res Crossbow:	1
Jr Hunt:	1
Non Res Jr Hunt:	0
Res Small Game:	0
Non Res 3 Day Small Game:	0
Muzzleloader:	7
Non Res Muzzleloader:	1
Migratory Waterfowl:	10

Pheasant:	3
Spring Turkey:	13
Bear Permits:	2
Non Res Bear Permits:	1
Coyote Night Hunt:	2
1 Day Fishing:	1
3 Day Fishing:	5
7 Day Fishing:	1
15 Day Fishing:	4
Military Hunt/Fish:	0
Archery Antlered:	0
Exp Archery Antlerless:	0
Apprentice Hunt:	0
3 Day Atlantic Salmon:	0
Over 70	0
Superpack:	4
Outdoor Partners:	0
Apprentice Archery:	0

Fryeburg Rescue Town Report for 2022

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

I want to thank you all for your support to Fryeburg Rescue over the past 51 years and your willingness and dedication in allowing us to serve your community.

We have moved forward from the pandemic, even though Covid is still around. Many things have changed nationally and we continue to face some unique challenges such as the increase in cost of fuel, medical supplies, equipment and vehicles.

Fryeburg Rescue is no different from any other entity and we have been hit hard with staffing shortages and people willing to enter the emergency medical field. Despite a national and state-wide shortage of EMS personnel we are fortunate to have a strong roster which enables us to respond to our calls for service with licensed and qualified providers even when the system is stretched thin. To maintain our standards while competing for staff we must be able to offer a competitive wage for our providers who are willing to place themselves in harm's way. Our providers should be commended for their amazing work that they personally invest into our EMS system on a daily basis. Their incredible work and sacrifices speak volumes for their dedication

Fryeburg Rescue strives to remain ahead of the curve with equipment, training, and compliance. Thanks to the generosity of grants we have written and received in 2022 we were able to obtain a third Lucas Device which is a mechanical CPR device recently approved for use by Maine EMS. All our ambulances now have power stretchers as well as power load systems. This system has the capability to reduce provider back strain and injuries while offering the most secure transport option for our patients and often eliminates potential delay due to the need for lifting assistance from other agencies.

We have obtained a new purpose built boat through a donation to aid us in water rescues.

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 2022 calendar year were the following:

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

The Board of Directors for the 2022 Calendar Year were:

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

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

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

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

Police Department Report for 2022

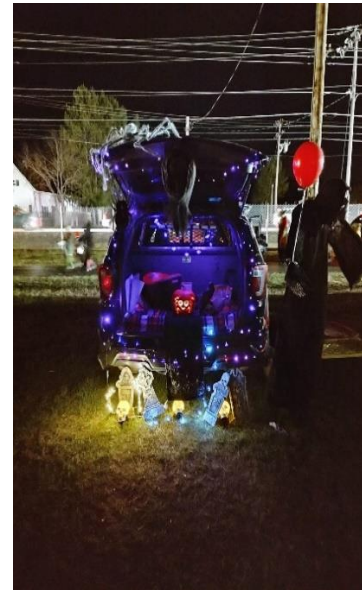
At the close of 2022, we can reflect on a positive year for the Police Department. The department became fully staffed in October with the addition of Officer Raul Sanchez. Sanchez was formerly a Sergeant with the Department of Defense. We re-hired both Michelle Legare and George Walker as Reserve Officers. They were previously full-time officers for this department. We also lost Reserve Officer Brandon Kelly and would like to take this opportunity to thank him for his service to the Town of Fryeburg.

The Police Department also witnessed the town purchase a parcel of land to be used to construct a Municipal Building, which will give a permanent home for the police department, the first in its history.

All in all, it was a busy year for the police department as we saw a slight increase in our call volume.

Also, in 2022 the Police Department received grants for both Body-worn Cameras and Bullet Proof Vests, allowing us to purchase 8 cameras and 10 vests in total.

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. The Fryeburg Police Department is committed to its citizens and the community it serves.



Police Department Summary of Activities for the Calendar Year 2022 Statistics

Total Incidents Logged: 4846*
Accidents: Motor Vehicle 145
Alarms: Intrusion, Vehicle, and Panic 82
Animal Complaints 28
Assaults 7
Assists: Other Agencies, Fire, Rescue, Citizens, etc.
289
Burglary 4
Building Checks/Directed Patrols 2540
Civil Matters 25
Criminal Mischief 13
Disturbances 45
Disabled MV's 18
Domestic Disturbance 30
Fraud 8
Harassment 22
911 Hang-up's 166
Juvenile Offenses 6
Littering/Trash Disposal 1
Lost/Found Property 14
Missing Persons 8
Motor Vehicle Complaints 85
Motor Vehicle Stops 801
Noise Complaints 26
Parking Issues 19

Rape 1
Robbery 1
Safety Hazards 30
Suspicious Activity 79
Suspicious Person 43
Theft 25
Traffic Control 129
Unwanted Subject 20
Welfare Checks 41

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

Total Arrests Made: 45*
Assault and Battery 1
Disturbance 1
Domestic Violence 5
Drug Offense 8
Fireworks 1
Harassment 1
Larceny 6
Motor Vehicle Offenses 8
Other 7
Sex Offense 2
Warrant 3
Weapons 2

Respectfully Submitted:
Aaron Mick, Chief of Police.

Code Enforcement Office Report for 2022

Dear Residents and Business Owners:

The Fryeburg Code Enforcement Officer (CEO) is responsible for the following tasks:

- 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
- Monitoring of commercial water withdrawals and water use by the Town of Fryeburg
- Assisting volunteer committees

In 2022 there were 89 building permits issued (down from 105 issued in 2021) and 91 plumbing permits. That included 19 new residences.

The CEO also had a busy year assisting the Planning Board as they considered working towards the adoption of standards for commercial solar energy facilities and short-term rentals. The adoption of short-term rentals regulations is currently on hold, while the voters will be asked whether to adopt regulations for solar energy facilities at the Town Meeting.

The CEO has been working towards resolving numerous violations of the Land Use Ordinance; the violations range in nature from unpermitted uses to junkyards to sign violations. Specific efforts were made to ensure that businesses meet the sign regulations outlined in the Land Use Ordinance; it is worth noting that banners and flags (except state, national and “Open” flags) are not generally permitted.

Please reach out at any time if you have questions or concerns.

Fryeburg Code Enforcement Office

Assessors’ Report For 2022

To the Citizens of the Town of Fryeburg:

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

2023 Property Tax Rate: \$15.3 Interest Rate: 4% Certified Ratio: 100%

Total taxable valuation of real estate: \$412,380,900

Total taxable valuation of personal property: \$13,298,846

Total value of exempt property: \$79,324,286

Homestead exemptions granted: 699

Veteran’s exemptions granted: 85

Parcels classified as Tree Growth: 183

Parcels classified as Farmland & Open Space: 104

Respectfully submitted,
Fryeburg Assessors’ Agent

The Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden Report for 2022

I am pleased to submit the annual report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden for calendar year 2022.

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 28 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 303 incidents (calls for service) in calendar year 2022, an increase of 56 incidents from 2021 (↑22.6% from 2021). 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 Fire 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, as well as many administrative duties.

2022 Calls for Service by incident type:

Structure Fires	18	Vehicle Fires	1
Chimney Fire- Other fires	6	Woods- Brush- Grass Fires	6
Potential Fires - Smoke Smell	10	Investigations- Enforcement	10
Carbon Monoxide Incidents	6	Hazardous Conditions	4
Propane Leaks- LPG Smell	9	Motor Vehicle Crashes	57
Assist EMS- Rescues	21	Assist Law Enforcement	8
Good Intent	30	Traffic Control- Downed Lines	58
Smoke & Fire Alarms	59	Total	303

Burn Permits and Inspections

A total of 378 Burn Permits for open air burning were issued in 2022. 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 within Fryeburg 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 subsided during 2022 but continued to present challenges for delivery of education programs in the local school system and daycare centers. Some sense of normalcy was seen in our ability to have public tours, restart our “Touch a Truck” visits where school children could learn about fire trucks and firefighting equipment through fire station visits, and return to public outings, parades, and other public events such as the annual “Trunk or Treat” Halloween event.. Special thank you is due to the dedicated members of the “Night of Lights” public event where there was a strong attendance and public support for the New Year’s Eve gathering.

Notifications and Preparedness

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

Grants

The Fryeburg Fire Department strives to find creative funding solutions for projects and capital expenditures through grant opportunities, both public and private. During 2022 the Fryeburg Fire Department was able to secure \$50,847.43 in State and Federal Funding for equipment and capital expenditures. 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. The Department was pleased to see our local Emergency Management Director presented with the Local Emergency Management Director of the Year Award, for the second year in a row, by Oxford County Emergency Management Agency in February 2022.

The Winter Storms during December 2022, including Winter Storm Elliot, strained local public safety resources and those of our mutual aid partners. The large number of emergency incidents experienced in southern Oxford County were handled efficiently with a strong teamwork approach to assist our citizens and the citizens of our neighboring communities throughout these severe weather events. Specialized services such as opening Warming Stations was completed with the dedication of support networks in our community as power restorations efforts continued for days. We thank our neighboring Public Safety partners for inviting our citizens to take advantage of Warming Stations and Shelters during these times of need. 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 Emergency Management Director or Assistant Emergency Management Director. We can help you with many

services through the American Red Cross. The Fryeburg Emergency Management Agency also manages 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 Town of Fryeburg Insurance Service Office Rating (ISO), reduce response time, and improve the departments 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.

Stay safe and Healthy in 2023.

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

Public Works Report For 2021

To the Fryeburg Citizens,

This past year our public works crew have been very busy with road work, roadside brush-cutting, grading, ditching, and replacing culverts. We have done extensive ditching on Hemlock Bridge Road, Stepping Stone Road, and several others. We also replaced older collapsed culverts on Hemlock Bridge Road and 60 ft of 24-inch culvert replacement on South Chatham Road. We have also spent some time maintaining the rail trail by mowing and brush cutting to make it better for walkers and bikers. The crew has done an excellent job maintaining our town parks and cemeteries.

This year's winter that started out easy for us but turned fast by the heavy snow and wind storms resulting in several weeks of picking up large trees that fell. The crew at public works has done well this winter. Despite the fact that we were down at least one piece of equipment during any given storm, they made it work and got it done.

This spring, we will continue the pickup process as best as we can to get our parks and cemeteries back in shape. This summer's projects include little Chatham Road along with sidewalk rehabbing in town along with our normal everyday jobs that we have here, mowing, grading, ditching, shoulder repairs, patching, as well as building maintenance, and helping at the Transfer Station.

The Transfer Station has been getting many great comments on looks and the two workers there. They continue doing a great job helping the public with recycling and keeping the transfer station clean and orderly.

I want to thank Mitchell Sparks, Matt Jensen, Jason Cummings, Charlie Hall, and Steve Burke for all they do for the Town of Fryeburg Public Works Department, and also Andy Mutrie and Josh O'Connell for what they have done and their hard work at the Fryeburg Transfer Station.

Thank you,
Lester France, Fryeburg Public Works Director

2022 Bradley Park

Before the land was given to the town and if someone was in a rush to get from River Street to upper Main Street, they would drive across Bradley Park. How times have changed!

Many events were held at the park this year starting with the Memorial Day observance. Musical venues and weddings took place in the warmer months, and the traditional tree lighting highlighted the Christmas season.

When one drives into Fryeburg from New Hampshire, the park and gazebo are on the left. This is a postcard picture of a New England town.

Thank you, Katie Haley and the town crew, for keeping the park looking so nice all year long.

Many thanks also 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



Planning Board Report For 2021

To my fellow citizens,

It has been an honor serving as the Chair of the Planning Board for another year. The Board was pretty productive this year with reviewing applications and approving them. We also worked at writing two new ordinances, one of which will be included in the warrant for this year's town meeting. The following is a list of projects that came before the board for approval:

- 1) Above All Greenery
- 2) B&L Oil and Propane
- 3) Rooted In Culture
- 4) Fryeburg Water Co.
- 5) Firehouse LLC
- 6) Eric Alt-Tavern
- 7) Fryeburg Shooting Range
- 8) Oxford Group, LLC-Coffee house

The Planning Board encourages the towns people to come and view a meeting in person and we always would love public input at our meetings. We meet on the 4th Tuesday of every month @ 6pm. We currently have 2 alternate positions open on the board. This concludes my report for 2022 and look forward to writing it again next year.

Respectfully submitted,
Patrick Emery
Planning Board Chair

Board Of Appeals Report For 2022

It was my honor to serve the Town of Fryeburg as the Chair of the Board of Appeals for the year. The Board of Appeals had a quiet session and did not need to meet for any business.

The Board meets on an as needed basis related to Town issues. We are here to serve the residents of Fryeburg and listen to any property concerns that come before us. We strive to be impartial and to serve the needs of our town in all matters. There are two open positions on the board, and we encourage any interested town members to apply.

Respectfully submitted,

Christopher H. De Vries, Chairman

The Fryeburg Conservation Committee Annual Report 2022

We are a group of people that care about the natural resources of Fryeburg and especially the opportunities for finding a balance to promote both outdoor recreation and natural resource conservation. We meet on the 4th Wednesday of the month at 7pm at the American Legion 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.

One accomplishment that we would like to highlight is the **Fryeburg Town Forest Biodiversity Project**, freely hosted on the iNaturalist platform*. This citizen science project allows visitors to the Fryeburg Town Forest to contribute photographic observations of flora and fauna encountered while enjoying the trails. It serves as an ongoing bioblitz, which is a biological survey to record a comprehensive inventory of the fungi, plants and animals that utilize the forest, fields, and aquatic habitats of the property. To date, seven observers have contributed 74 observations for a total of 44 species (full list presented in appendix)

To support this project the committee purchased three digital trail cameras which have been deployed to document wildlife in our forest. Using these wildlife research tools, 47 of the 74 observations noted above, representing 21 species, have been contributed to the project.

Other Projects and Accomplishments of 2022

- Collaborated with town manager, select board and public works department to develop a parking lot at the Town Forest.
- Improved a portion of the Town Forest Trail by having the path leveled and widened to allow easier access for all.
- Coordinated student volunteers from the Pequawket Alternative School and Recon Trail LLC to complete the 3rd Bridge.
- Seeded a pollinator garden in the Town Forest Parking Lot with hand collected seeds collected from neighborhood properties.
- Stumped, graded, seeded, and mulched the footprint of an open-air learning center, and installed three rustic benches.
- Held a *Name the Chestnut Trees Contest* with prizes for local schools & the greater community.
- Facilitated Fryeburg's contribution to Valley Pride Day.
- Hosted a community brainstorm event at Saco River Brewing as a requirement towards joining Maine's Community Resiliency Partnership allowing us to apply for and win substantial grant money for project implementation.
- Partnered with Upper Saco Valley Land Trust on securing a conservation easement for the Jockey Cap property.

The Fryeburg Conservation Committee is dedicating this year's accomplishments to Gena Spencer. She especially loved to be in the forest when the student volunteers were making trail improvements. Her enthusiasm for the work supercharged our committee and we will miss her very much.

Respectfully submitted,

Sherri Billings · Donna Girard · Allison Leach · Nels Liljedahl · Jennifer Rullman · Stan Rullman

Appendix 1
Fryeburg Town Forest Biodiversity Project Species List
 *<https://www.inaturalist.org/projects/fryeburg-town-forest-biodiversity-project>
 (iNaturalist records only listed here)

Mammals

White-tailed deer
 Moose
 North American porcupine
 American red squirrel
 Eastern gray squirrel
 Eastern chipmunk
 Snowshoe hare
 Common raccoon
 American black bear
 Coyote
 Red fox
 Long-tailed weasel
 Virginia opossum

Birds

Wild turkey
 Northern flicker
 American crow
 Blue jay
 Black-capped chickadee
 Gray catbird
 American robin
 Hermit thrush
 Common grackle

Amphibians

American toad

Invertebrates

River jewelwing (damselfly)
 Carolina grasshopper
 Willow pinecone gall midge
 Polyphaga (beetle)
 Sculptured pine borer (beetle)
 Rosy maple moth
 Spongy moth
 Orbweaver (spider)

Trees

Silky dogwood
 Staghorn sumac
 Silver maple
 Striped maple
 Gray birch

Herbaceous plants

Sheep laurel
 Flat-topped goldenrod
 Asters
 Flat top white aster
 Virgin's bower
 Sunflowers
 Common yarrow
 American groundnut
 Trailing arbutus

Fungi

Witch's butter (fungi)



Cemetery Report 2022

Completion of stone repairs were made in the West Fryeburg Cemetery. Spring clean-up, mowing and routine maintenance was done throughout the summer by the highway department and summer crew. 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 2022

Underbrush, limbs and debris were dealt with as needed and some areas kept mowed at Eastman Memorial Grove. This park is dedicated to the growth of white pine trees. Dead trees, brush and limbs were then taken care of as needed in the cemeteries and parks. All work is done under the direction of the Town Manager, Katie Haley.

Respectively submitted,
Richard W. Andrews II
Tree Warden

Bicycle, Walkway, Trails Committee Report for 2022

The BWT Committee continues to meet quarterly, or on an as needed basis, to plan projects. As was reported in last years Town Report, the committee had made a recommendation for the Town to make reestablishing/reconstructing the Smith Street sidewalk a priority. This sidewalk is in need of major upgrades to make it useable and will offer a connection between the Mountain Division Rail Trail and the village area. Funds were appropriated at the June 2022 Town Meeting and the Town's engineering consultant has completed the design work; construction will take place this summer.

The BWT committee also hosted the 1st Annual Chalk-the-Trail event last July. The goal was to have a community event and also to bring awareness to the Fryeburg section of the trail as a means to gain leverage for the eventual construction of other sections of trail. Bicycle safety was also a major theme of the event. The Mountain Division Alliance played a large part in the event organization. The Mount Washington Valley Bicycling Club handed out free bike helmets and the Fryeburg Police Department had coloring books and swag promoting bicycle safety. Participants were provided chalk (and bubbles!) to go create art on the pavement of the rail trail; it was a very fun way to spend a summer morning!

The 2nd Annual Chalk-the-Trail event is schedule for this coming July 8th from 9-11 am. The rain date will be July 9th. Mark your calendars! At this event you can expect to again find free bike helmets, bicycle swag, food trucks, and chalk for drawing on the trail. The event will be supported by Fryeburg Rec Inc, along with the original stakeholders. Please join us and bring your creativity!

The BWT committee also committed funds to support the professional printing of the Fryeburg Outdoor Assets Map. This map was is a great resource which maps out our local parks, hikes, recreational resources and provides some information on the mapped assets. These maps will be available at local businesses, the Visitor Information Center, the Town Office and can also be viewed online.

Throughout the summer, expect to find bicycle racks being placed at various town properties throughout town. The committee feels that people should be able to bike to our facilities and have an option to secure bicycles. It is one small step to creating a bicycle-friendly community.

With thanks-

The Town of Fryeburg Bicycle, Walkways, Trails Committee
Holly Foster, James Oliver, Ray Ryan



Parks, Open Space, and Beautification Committee Report for 2022

POB Committee Members: Tess Dana, Nora Schwarz, Charlie Buterbaugh

The primary focus of the committee was the renovation of Peary Park. The following steps have been taken:

January - February

We researched furniture that would be able to withstand being left out over the winter months. Ruthie, from the town office, submitted the order of the chair sets.

March

The POB committee contacted Peary Park abutters to inform them of the plans for improving the park. A defining feature of the park renovation is to open up the view of the Intervale and the White Mountains at the far end of the park. The trimming that needed to be done to accomplish this is located on property owned by the Fryeburg Academy. A meeting was set up with Joe Manning, Associate Head of School Fryeburg Academy, and permission was granted to trim the hill on Academy property.

April

Twelve students from Academy, their teacher and POB member volunteered for 4 hours, to trim the brush to open up the view. While a portion of the hill was successfully trimmed, it was determined that the rest of the hill would need to be trimmed professionally due to the risks of working on such a steep slope.

July

Chairs were delivered and put together by Lester and his public works crew.

August

Meeting with POB member and landscape architect to identify placement for the chair sets. Lester France, Fryeburg Public Works Director and his crew delivered chairs to the park and anchored them into the ground.

September

Met with town selectman to present overall park design. Met with excavation companies for estimates for tree work on the hill.

November

A POB member met twice with the construction crew at the old Snow School site to identify granite pieces that could be placed at the Park in the Spring. The information was forwarded to the landscape architect.

December

The POB committee applied for a Mulford Fund grant for \$2,000 to professionally complete the work on the hill.

The POB committee continually works with the Planning Board and the Conservation Committee to speak out for the protection of Fryeburg's parks and open spaces and have participated in the yearly Mount Washington clean-up day



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 117 calls for service. This has been our busiest year to date, and we expect this trend to continue.

This year has seen our organization has worked very hard to get our members the education they need to help our communities we serve. And the tools that will help them also.

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

OXFORD COUNTY SHERIFF'S OFFICE

2022 Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

As I enter my fifth 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 dedicated 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 their complexity. Our patrol division handled nearly 14,000 calls to service this past year, with more calls regarding mental health concerns since 2020. This speaks to the need for state funding for services for our communities and our sheriff's departments throughout the 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. The jail received its full accreditation this past October, and with this accomplishment completed, this improvement has restored local control and has already saved taxpayers money. In 2022, our corrections officers and jail administrators processed 1,795 bookings.

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. 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.

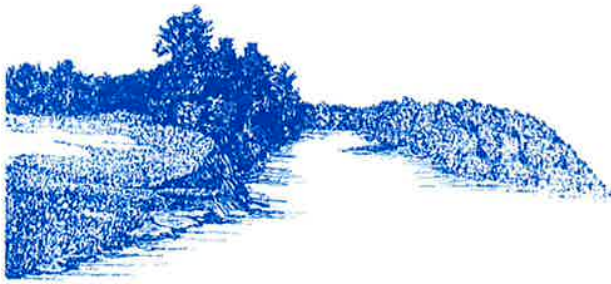
As an agency, we have great opportunities ahead of us. I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact me at 207-743-9554 or follow us on Facebook: Oxford County Sheriff's Office.

I wish you all a safe and healthy year ahead.

Respectfully,

A handwritten signature in dark ink, appearing to read "Christopher Wainwright".

Sheriff Christopher Wainwright



Saco River Corridor Commission

"Communities Working Together To Protect Our Rivers"

December 30, 2022

Fryeburg Town Office
16 Lovewell Pond Road
Fryeburg, Maine 04037

Dear Town Officials:

In 1973, the Maine State Legislature established the Saco River Corridor Act to protect the unique and exceptional natural resources of the Saco, Ossipee and Little Ossipee Rivers by ensuring your children and grandchildren enjoy the same benefits from the rivers that you do. The Act includes Fryeburg and 19 other municipalities and covers land up to 500 feet from the rivers (or up to 1,000 feet in the 100-year floodplain).

Our water quality monitoring program protects your health by monitoring the drinking water supplies by continually testing the quality of water flowing through Fryeburg for *E. coli* and other dangerous pathogens that can harm, and even kill. Due to the high volume of recreation in the summer months, Fryeburg requires targeted and weekly water quality monitoring at 7 popular sites, out of 42 sampled. Likewise, our land use regulatory program protects your land values by carefully preserving the natural landscape of wild and scenic river recreation.

The Commission regularly hosts workshops to provide information on the Saco River Corridor Commission (SRCC), the regulations of the Saco River Corridor Act, the SRCC digital mapping system, and information related to the Commission's Water Quality Monitoring Program. We would be delighted to hold a workshop meeting at any venue of your choice, or, for your member's convenience, over a digital platform like Zoom. This could provide you with demonstrations of how to use the online digital mapping systems to locate the Corridor, or to determine what others up and down the rivers have done in the past, or are doing currently, or other information you might find useful. We can also help in protecting and growing your tourism revenue.

You can access the SRCC's digital mapping system and a guidebook on how to use it on our website at the following link: <https://srcc-maine.org/corridor-mapping-tools/>. Like your council, we exist only to protect and serve.

Thank you for your ongoing support. We look forward to working together.

Very Sincerely,

Dalyn Houser
Executive Director



Annual Report 2022

The Eastern Slope Regional Airport (IZG) was created by joint legislation in Maine and New Hampshire in 1961 to serve the Mount Washington Valley and Western Maine. Funding for the airport comes largely from its own operations with support from towns in the region, the Federal Aviation Administration, MDOT, and NHDOT in recognition of the contribution to New Hampshire's economy and airspace system.

The municipality of Fryeburg owns the property and contracts the operation, maintenance and administration of the airport to the Eastern Slope Airport Authority (ESAA), an eleven member board. Conway is represented by two directors. Three directors represent Fryeburg and 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. In 2022 the board hired a part time professional airport director to provide guidance, policy updates, procedures and management as the Airport continues to develop and better serve the region.

The airport is a year-round economic hub for businesses, tourists, flight training and education. Thirty-six pilots call IZG their home base, some of them moving to the area and contributing to the tax base because of the availability of a nearby location for their aircraft. Businesses such as ski areas, hotels, and summer camps weigh the airport in their decisions as well and also benefit from direct and indirect revenues from the airport. The airport supports jobs both directly and indirectly with one full time airport operations supervisor, several part-time employees and contracted professional services such as accounting and management. IZG 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.

There are about 8,000 operations, defined as take-offs or landings, per year at the Airport. This number is primarily derived by using a radio recorder that receives transmissions on the frequency dedicated to IZG. It uses the duration and quantity of transmissions inserted into an algorithm to estimate the number of takeoffs and landings. This is also compared with known fuel sales and approaches to the airport which utilize air traffic control and are recorded in an FAA database. Of these 8,000 operations, approximately 150 are military, on missions or training, and 200 are air charter or air taxi, hired to bring people to the region for business, tourism, and/ or to enjoy the amenities towns like Conway have to offer.

The airport is a vital portal for emergency services in the region. Life Flight, charitable pet relocation, medical patient treatment flights, organ transportation, Civil Air Patrol, law enforcement and military training, and search and rescue operations all take place at IZG. It is important to note that even if emergency aircraft are not landing directly at IZG, they are still using the airport for weather reporting, instrument approaches, and alternates. Every helicopter trip – and there are thousands over the years- to Bridgton's hospital and Memorial in North Conway uses IZG for those purposes. The availability of jet fuel, 24 hour call-in services, and the ability to hangar aircraft in inclement weather and for passive de-icing with the addition of the newly completed large aircraft hangar make IZG even more of a factor for emergency services.

Recently Sanford High School experienced a potentially catastrophic live shooter scenario. Although this was a hoax, it demonstrated the importance of a nearby airport to emergency responders. Five emergency medical helicopters staged at the Sanford Airport within an hour. In these cases time is critical, patients are unstable, and the emergency area is tumultuous; helicopters cannot land at the scene. The nearby airport becomes the remote staging area for the victims to receive the fastest evacuation to a hospital while still receiving continuous care. If such an event occurred in Fryeburg or surrounding towns, Fryeburg Airport would be the staging area for emergency evacuation.

*Respectfully submitted, Allison Navia, Airport Director IZG & SFM
January 30, 2023*



In 2022, the Airport and Town of Fryeburg worked together on several projects. Joint efforts were made to achieve outside funding from federal and state agencies. Construction of a new hangar designed to house visiting or itinerant aircraft was completed, allowing the airport to provide more services to the aircraft flying in, including passive de-icing. The Maine Department of Environmental Protection granted a permit for the clearing of trees and maintenance of valuable habitats. The investment of the Airport in the resulting Habitat Management Plan and its continued implementation will safeguard these habitats and species that inhabit them for decades to come while still protecting and maintaining the airspace for the safety of the public. The Airport's main policy document, the Minimum Standards for Commercial Activities, was completely rewritten to ensure orderly, safe, and legal development of the property in the future.

Current projects include design and construction of an extension to the runway to accommodate aircraft safely in all weather conditions year-round. This development will also 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. Lyman Drive, the airport access road built in 1961 and not maintained since, will be reconstructed with a Northern Borders Grant and \$127,000 of funding set aside by the Town of Fryeburg. The grant is another joint effort between the Town and the Airport Authority and will save the Town about \$500,000. A web-based weather camera will be installed in 2023 which will be accessible to the public, providing a real time view of the horizon in all four directions. The Airport also generated direct offsetting revenues for the Town of Fryeburg in the form of property taxes and aircraft excise taxes in 2022 and that will continue and increase in the coming years as more hangar development and taxable investments take place.

The following Board members of the Eastern Slope Airport Authority thank the Town and its citizens for continued support:

Don Thibodeau, Chairman – Fryeburg, ME
Gene Bergoffen, Treasurer – Fryeburg, ME
Eric Meltzer, Pilot Liason – Fryeburg, ME
Steve Steiner, Conway, NH
Elbridge Russell, Fryeburg, ME

Carl Thibodeau, Vice Chairman – Conway, NH
Ron Briggs, Secretary, Chatham, NH
David Sorensen, Eaton NH

*Respectfully submitted, Allison Navia, Airport Director IZG & SFM
January 30, 2023*

Unpaid Taxes for Tax Year 2022

ALBERICO, CHARLES	1,709.90 **	LABONTE, JUDITH TRUST	433.48
ALLEN, JULIE A	525.29 **	LABONTE, JUDITH TRUST	433.48
BARBEAU, GERARD	1,864.13	LEONARD, JEFFREY H	128.13 **
BENSON, ALAN R	238.18 **	LIPSON, JUSTIN S	2,477.93
BOLDUC, PETER J	1,547.15 **	LOVEWELL POND, LLC	3,460.63
BOUCHER, BURNHAM R	949.63	MACDONALD, CHRISTINE	1,995.88
BRESSETTE, CORILLE	3.10 **	MAGEE, JASON JAMES	741.93 **
BROWN, DONNA	414.68 **	MARGETTS, EDWARD	656.26 **
BROWN, KEVIN M	1,051.51 **	MARGETTS, EDWARD	1,883.86 **
BRYAN, KIMBERLEE & O'NEIL,	280.03 **	MAYO, RICHARD	954.28 **
TAMSEN		MCALISTER, LESLEE ROSSLYN	390.08 **
BUONOMO, TAMMY ELAINE	1,470.43 **	MEEHAN, STEPHEN R	817.88 **
BURKE, STEPHEN	1,236.38 **	MEEHAN, STEPHEN R	707.83 **
BURKETT, JENNIFER	664.43 **	MORRILL, DANIEL P	746.12 **
CAHILL INVESTMENTS COMPANY, LLC	3,813.61	OAKILL, EMILY G	271.50 **
CARPENTER, CHRISTOPHER	1,526.23 *	ORMOND, ROBERT M	1,422.97 **
CASTEEL, ROBERT B, C/O STEVEN	1,095.33	O'SULLIVAN, DENIS P	458.28 **
CASTEEL		PARMENTER, ARTHUR JR., STEVE	403.80 **
CHARLES, SCOTT	1,733.93	PARMENTER, KENNETH	1,000.70 **
CHASE, MERWIN C	1,009.32 **	PITMAN, JAY	504.78 **
CLARKE, JONATHAN P & CLAUDINE B	1,025.58 **	PORTANOVA, KENNETH D	3,220.38 **
COOK, WILLIAM	1,281.33 **	REAL LLC	2,328.47
CURRIE, JOSHUA	2,169.06	REED, ESTATE OF VELLIE	1,716.88
DAVIDSON, DONALD S	1,596.19 **	REED, JENNIFER M	2,454.11
DAY, JAMES H JR	17.61 **	RIDLON, PRESTON B	749.51 **
DOUGLASS, DEAN K	1,543.28 **	ROBBINS, WILLIAM W	3,193.19 **
DOUGLASS, ERIC B	545.08	ROSENCRANS, KAREN L	1,072.08 **
DUNNELLS, ISABELLA ROSE	398.96 **	ROSS-FITZGIBBONS, MARGARET	655.13 **
EASTMAN, DOROTHY, HEIRS OF	1,954.03	ROTA, MELISSA K	4,339.48
EATON, CYNTHIA	249.03 **	ROY, ERIKA	17.05 **
ESTATE OF ROXANNE POLLY	7.37 **	SANTOS, SCOTT K & PAUL D,	6,165.41 **
TIBBETTS MCCLUSK		SAUVAGEAU, MICHAEL	1,299.33
GOLDFARB, DIANE	1,383.00 **	SAVAGE, KEITH L	184.07
GUSHEE, ELAINE, ESTATE OF	1,710.68 **	SAVAGE, MERRILL D	689.23 **
GUSHEE, ELAINE, ESTATE OF	2,223.73	SAWIN CAPITAL, LLC	1,125.91
HANSON, CAROL	2,629.83 **	SCHOFIELD, RONALD S	154.80 **
HARMON, HEIRS OF THESSIA WALKER	63.03	SEAVEY, SHERRI A	2,733.26 **
HILL, MARY E	1,413.08	SILVER FOX FARM, LLC	820.98 **
HINKLEY, DIANA L	425.73 **	SIMPSON, JOSEPH M	374.21 **
HINKLEY, DIANA L	1,261.18 **	SMITH, CHARLES JR & SADIE ESTA	1,154.23
HINKLEY, DIANA L	1,276.68 **	SMITH, RONALD S JR	183.93 **
HUTCHINS, MARY ANN	1,141.89 **	SMITH, RONALD S JR	192.45 **
JOHNSON, SCOTT B	1,766.48	SMITH, RONALD S JR	202.53 **
JONES, MARY G	400.93	SMITH, SUSAN	1,479.31 **
JONES, MICHAEL A	45.98 **	SNOW, EVERETT	386.98 **
JONES, ZEYNEP U	481.53 **	SNOW, EVERETT	414.88 **
KATSIKIANNIS, LEONIDAS	3,993.41	SNOW, EVERETT	515.63 **
KEFFER, JOHN Y	17.19 **	SNOW, EVERETT	375.35 **
KIESMAN, GERALD	2,403.11	SNOW, EVERETT F II	1,537.08 **
KRUSE, JOHN R	5,407.43	SOMERS, DAVID R	1,272.38
LABONTE, ALBERT J	2,062.11 **	SULLIVAN, JOSEPH	427.22 *
LABONTE, ALBERT J	3,209.53 **	TAINTER, AMANDA E	688.59 **
LABONTE, ALBERT J	1,304.58	TALL PINES, LLC	4,647.93
LABONTE, ALBERT J	2,485.26 **	THORLEY, JAMES	881.18 *
LABONTE, ALBERT J	406.71 **	TODESCA, MICHAEL J	5,302.03
LABONTE, ALBERT J	1,828.48 **	TORRES, PHILIP A	3,708.63
VALLEE, JOHN F	808.16	WHITE, CAROLE B	428.83 **
VELLUTO, ANGELO F	42.88 **	WISLICENY, HENRY	351.33 **
WALDRON, ALBERT	827.18	WOLF, ALAN E	196.33 **
WARREN, MICHAEL	1,832.71	WOLFE, DAVID JR & ALLISON	2,849.51 **
WEESE, AMBER L, WEESE, JONAH K,	1,585.13	YAROSCHUK, THOMAS P	486.18 **
WEIL, JAIME DIANE-ALI	1,377.43 *	ZEMBSCH, LINDA E	41.12 **
WEST SR, JUSTIN D	106.01 **		

Unpaid Taxes Tax Year 2021 As of 6/30/2022

BOUCHER, BURNHAM R	1085.01
CAHILL INVESTMENTS LLC	4213.29 **
CASTEEL, ROBERT B, C/O STEVEN	1118.72 **
CASTEEL	
CHARLES, SCOTT	470.85 **
CURRIE, JOSHUA	2420.37 **
DOUGLASS, DEAN K	1732.22 **
DOUGLASS, ERIC B	643.72
DUNNELLS, ISABELLA ROSE	490.58 **
EASTMAN, DOROTHY, HEIRS OF	2180.02
GUSHEE, ELAINE, ESTATE OF	1914.43 **
GUSHEE, ELAINE, ESTATE OF	2474.06 **
HILL, DOROTHY C	1590.27
HINKLEY, DIANA L	517.22 **
HINKLEY, DIANA L	1424.66 **
HINKLEY, DIANA L	1441.56 **
KATSIKIANNIS, LEONIDAS	4290.43 **
KRUSE, JOHN R	5944.99 **
LABONTE, ALBERT J	2303.77 **
LABONTE, ALBERT J	3548.79 **
LABONTE, ALBERT J	1471.98 **
LABONTE, ALBERT J	2765.11 **
LABONTE, ALBERT J	499.03 **
LABONTE, ALBERT J	2043.14 **
LABONTE, JUDITH TRUST	522.28 **
LABONTE, JUDITH TRUST	522.28 **
LIPSON, JUSTIN S	2765.11 **
MACDONALD, CHRISTINE	2225.65
MAGEE, JASON JAMES	658.35 **
PITMAN, JAY	540.83 **
ROBBINS, WILLIAM W	3534.73 **
ROTA, MELISSA K	4365.62 **
SMITH, CHARLES JR & SADIE	1308.06 **
TALL PINES, LLC	5221.22 **
TODESCA, MICHAEL J	1561.39 **
TORRES, PHILIP A	4092.92 **
WALDRON, ALBERT	965.43
WARREN, MICHAEL	2053.68 **
WEESE, AMBER L, WEESE, JONAH K,	1777.84
WEIL, JAIME DIANE-ALI	1951.79 **
WHITE, CAROLE B	724.14 **
WOLFE, DAVID JR & ALLISON	1655.55 **
YAROSCHUK, THOMAS P	78.21 **

Foreclosures
Tax year 2018 thru 2022

BOUCHER, BURNHAM R	5089.3
EASTMAN, DOROTHY, HEIRS OF	14487.65
HILL, DOROTHY C	12253.22
WALDRON, ALBERT	2821.84
WEESE, AMBER L, WEESE, JONAH K,	6976.67
WHITE, CAROLE B	675.35 **
Personal Property	
Tax Year 2021	
As of 6/30/2022	
Year 2018	380.16
FRYEBURG FAMILY DENTAL	276.82
TWO BLACK DOGS COUNTRY PUB	
Year 2019	15.14 *
FRYEBURG FAMILY DENTAL	294.33
TWO BLACK DOGS COUNTRY PUB	
Year 2020	14.41
FRYEBURG FAMILY DENTAL	
Year 2021	12.64
FRYEBURG FAMILY DENTAL	
Year 2022	25.03 **
B&B PERFORMANCE INC	31.31 **
DENS AUTOMOTIVE SERVICES	183.52
FERGUSON, SCOTT N OD	12.09
FRYEBURG FAMILY DENTAL	89.90
FRYEBURG HOUSE OF PIZZA	79.70
LEAF CAPITAL FUNDING LLC	98.47 **
LEASE SERVICES	64.11
MEC ENTERPRISES, INC	399.36 *
PINE TREE SUBS	26.05 *
UKG. INC.	

*Partial Payment

** Paid After the Close of Books

Audited Financial Statements
and Other Financial Information

Town of Fryeburg, Maine

June 30, 2022



Proven Expertise & Integrity

TOWN OF FRYEBURG, MAINE

CONTENTS

JUNE 30, 2022

	PAGE
INDEPENDENT AUDITOR'S REPORT	1 - 4
MANAGEMENT'S DISCUSSION AND ANALYSIS	5 - 12

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT A - STATEMENT OF NET POSITION	13 - 14
STATEMENT B - STATEMENT OF ACTIVITIES	15 - 16

FUND FINANCIAL STATEMENTS

STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	17
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	18
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	19
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	20
NOTES TO FINANCIAL STATEMENTS	21 - 59

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	60
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	61
SCHEDULE 2 - SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	62
SCHEDULE 3 - SCHEDULE OF CONTRIBUTIONS - PENSION	63

SCHEDULE 4 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY	64
SCHEDULE 5 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS	65
SCHEDULE 6 - SCHEDULE OF CONTRIBUTIONS - OPEB	66
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	67
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	68
SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	69
SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND	70 - 71
SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	72
SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	73
SPECIAL REVENUE FUNDS DESCRIPTION	74
SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	75 - 80
SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS	81 - 86
CAPITAL PROJECTS FUNDS DESCRIPTION	87
SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS	88 - 89
SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS	90 - 91
PERMANENT FUNDS DESCRIPTION	92
SCHEDULE I - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	93 - 94

SCHEDULE J - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS	95 - 96
GENERAL CAPITAL ASSETS DESCRIPTION	97
SCHEDULE K - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	98
SCHEDULE L - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	99
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	100 - 101



INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Fryeburg
Fryeburg, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Fryeburg, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Fryeburg's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Town of Fryeburg as of June 30, 2022 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Fryeburg and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Fryeburg's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit 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 Town of Fryeburg's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Town of Fryeburg's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

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 5 through 12 and 61 through 67 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fryeburg'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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 2, 2023, on our consideration of the Town of Fryeburg's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Town of Fryeburg's 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's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
March 2, 2023

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

(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, 2022. 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 \$1,185,596 from \$12,031,498 to \$13,217,094. 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 \$4,890,711 at the end of this year.

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

	2022	2021 (Restated)
Assets:		
Current Assets	\$ 6,131,505	\$ 4,968,192
Noncurrent Assets	7,660,458	7,630,875
Total Assets	<u>13,791,963</u>	<u>12,599,067</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	155,201	102,891
Deferred Outflows Related to OPEB	22,974	28,570
Total Deferred Outflows of Resources	<u>178,175</u>	<u>131,461</u>
Liabilities:		
Current Liabilities	240,907	162,977
Noncurrent Liabilities	23,065	475,723
Total Liabilities	<u>263,972</u>	<u>638,700</u>
Deferred Inflows of Resources:		
Prepaid Taxes	19,048	13,778
Deferred Inflows Related to Pensions	336,782	10,574
Deferred Inflows Related to OPEB	133,242	35,978
Total Deferred Inflows of Resources	<u>489,072</u>	<u>60,330</u>
Net Position:		
Net Investment in Capital Assets	7,656,412	7,625,153
Restricted	669,971	303,139
Unrestricted	4,890,711	4,103,206
Total Net Position	<u>\$ 13,217,094</u>	<u>\$ 12,031,498</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 8.83%, while total expenses increased by 4.33%. The largest increase in revenues was in operating grants and contributions and taxes. The largest increase in expenses was in unclassified.

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

	<u>2022</u>	<u>2021</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 400,032	\$ 371,669
Operating grants and contributions	805,915	176,308
<i>General Revenues:</i>		
Taxes	7,148,381	7,273,980
Grants and contributions not restricted to specific programs	1,056,942	843,448
Miscellaneous	504,112	445,795
Total Revenues	<u>9,915,382</u>	<u>9,111,200</u>
Expenses		
General government	502,930	621,393
Public safety	929,640	1,034,711
Recreation	136,318	125,049
Parks	11,673	6,239
Public works	1,027,617	891,835
Library	90,653	88,559
Civil services	166,645	137,043
County tax	414,963	419,045
Education	4,040,903	4,086,971
Unclassified	974,712	483,336
Health and sanitation	407,396	437,312
Capital outlay	-	9,665
Interest on long-term debt	15,544	16,999
Unallocated depreciation (Note 5)	10,792	9,270
Total Expenses	<u>8,729,786</u>	<u>8,367,427</u>
Change in Net Position	1,185,596	743,773
Net Position - July 1, Restated	<u>12,031,498</u>	<u>11,287,725</u>
Net Position - June 30	<u><u>\$ 13,217,094</u></u>	<u><u>\$ 12,031,498</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,

	2022	2021 (Restated)	Increase/ (Decrease)
General Fund:			
Nonspendable	\$ 34,020	\$ 63,133	\$ (29,113)
Assigned	44,267	60,439	(16,172)
Unassigned	1,142,646	1,164,940	(22,294)
Total General Fund	<u>\$ 1,220,933</u>	<u>\$ 1,288,512</u>	<u>\$ (67,579)</u>
Credit Reserve Account:			
Committed	\$ 3,333,631	\$ 2,749,927	\$ 583,704
Total Credit Reserve Account	<u>\$ 3,333,631</u>	<u>\$ 2,749,927</u>	<u>\$ 583,704</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 560,578	\$ 226,076	\$ 334,502
Assigned	195,641	180,008	15,633
Unassigned	(10,669)	(4,519)	(6,150)
Capital Projects Funds:			
Committed	289,520	144,487	145,033
Unassigned	(5,944)	(47,942)	41,998
Permanent Funds:			
Nonspendable	19,670	19,670	-
Restricted	89,723	77,063	12,660
Total Nonmajor Funds	<u>\$ 1,138,519</u>	<u>\$ 594,843</u>	<u>\$ 543,676</u>

The changes to total fund balances for the general fund, the credit reserve account and the aggregate nonmajor funds occurred due to the regular activity of operations. The change in total fund balance for the special revenue funds was due to ARPA funds.

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 \$603,776. All revenue categories were received within or in excess of budgeted amounts.

The general fund actual expenditures were under budgeted amounts by \$481,776. All expenditures were within or below budgeted appropriated amounts with the exception of civil services.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Town increased by \$29,583 from the prior year. This increase is the result of capital additions of \$520,442 less current year depreciation of \$490,859.

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

	<u>2022</u>	<u>2021</u>
Land and Non-Depreciable Assets	\$ 690,588	\$ 264,658
Buildings and Improvements	633,975	683,586
Machinery and Equipment	400,271	419,380
Vehicles	456,759	496,353
Infrastructure	5,478,865	5,766,898
Total	<u>\$ 7,660,458</u>	<u>\$ 7,630,875</u>

Debt

At June 30, 2022, the Town had \$4,046 in notes from direct borrowings payable versus \$5,722 last year. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The 2022 - 2023 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2022 - 2023 as of the date this report was issued.

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, 2022

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 5,806,353
Accounts receivable (net of allowance for uncollectibles):	
Taxes	152,153
Liens	71,005
Other	11,519
Due from other governments	56,455
Tax acquired property	34,020
Total current assets	<u>6,131,505</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	690,588
Buildings and equipment, net of accumulated depreciation	6,969,870
Total noncurrent assets	<u>7,660,458</u>
TOTAL ASSETS	<u>13,791,963</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	155,201
Deferred outflows related to OPEB	22,974
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>178,175</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 13,970,138</u></u>

STATEMENT A (CONTINUED)

TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 155,017
Accrued expenses	27,935
Due to other governments	45,338
Current portion of long-term obligations	12,617
Total current liabilities	<u>240,907</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Note from direct borrowings payable	2,203
Accrued compensated absences	43,096
Net pension liability/(asset)	(22,234)
Total noncurrent liabilities	<u>23,065</u>
TOTAL LIABILITIES	<u>263,972</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	19,048
Deferred inflows related to pensions	336,782
Deferred inflows related to OPEB	133,242
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>489,072</u>
NET POSITION	
Net investment in capital assets	7,656,412
Restricted	669,971
Unrestricted	4,890,711
TOTAL NET POSITION	<u>13,217,094</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 13,970,138</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 502,930	\$ 99,105	\$ 5,895	\$ -	\$ (397,930)
Public safety	929,640	19,374	-	-	(910,266)
Recreation	136,318	-	-	-	(136,318)
Parks	11,673	-	-	-	(11,673)
Public works	1,027,617	58,404	-	-	(969,213)
Library	90,653	1,429	-	-	(89,224)
Civil services	166,645	-	-	-	(166,645)
County tax	414,963	-	-	-	(414,963)
Education	4,040,903	-	-	-	(4,040,903)
Unclassified	974,712	-	800,020	-	(174,692)
Health and sanitation	407,396	221,720	-	-	(185,676)
Interest on long-term debt	15,544	-	-	-	(15,544)
Unallocated depreciation (Note 5)*	10,792	-	-	-	(10,792)
Total government	<u>\$ 8,729,786</u>	<u>\$ 400,032</u>	<u>\$ 805,915</u>	<u>\$ -</u>	<u>(7,523,839)</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, 2022

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(7,523,839)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,433,709
Excise taxes	714,672
Grants and contributions not restricted to specific programs	1,056,942
Miscellaneous	<u>504,112</u>
Total general revenues	<u>8,709,435</u>
Change in net position	1,185,596
NET POSITION - JULY 1, RESTATED	<u>12,031,498</u>
NET POSITION - JUNE 30	<u><u>\$ 13,217,094</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,608,483	\$ -	\$ 197,870	\$ 5,806,353
Accounts receivable (net of allowance for uncollectibles):				
Taxes	152,153	-	-	152,153
Liens	71,005	-	-	71,005
Other	-	-	11,519	11,519
Due from other governments	40,193	-	16,262	56,455
Tax acquired property	34,020	-	-	34,020
Due from other funds	50,706	3,333,631	977,344	4,361,681
TOTAL ASSETS	<u>\$ 5,956,560</u>	<u>\$ 3,333,631</u>	<u>\$ 1,202,995</u>	<u>\$ 10,493,186</u>
LIABILITIES				
Accounts payable	\$ 142,317	\$ -	\$ 12,700	\$ 155,017
Accrued expenses	26,865	-	1,070	27,935
Due to other governments	45,338	-	-	45,338
Due to other funds	4,310,975	-	50,706	4,361,681
TOTAL LIABILITIES	<u>4,525,495</u>	<u>-</u>	<u>64,476</u>	<u>4,589,971</u>
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	19,048	-	-	19,048
Deferred property tax	191,084	-	-	191,084
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>210,132</u>	<u>-</u>	<u>-</u>	<u>210,132</u>
FUND BALANCES				
Nonspendable	34,020	-	19,670	53,690
Restricted	-	-	650,301	650,301
Committed	-	3,333,631	289,520	3,623,151
Assigned	44,267	-	195,641	239,908
Unassigned	1,142,646	-	(16,613)	1,126,033
TOTAL FUND BALANCES	<u>1,220,933</u>	<u>3,333,631</u>	<u>1,138,519</u>	<u>5,693,083</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 5,956,560</u>	<u>\$ 3,333,631</u>	<u>\$ 1,202,995</u>	<u>\$ 10,493,186</u>

See accompanying independent auditor's 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, 2022

	Total Governmental Funds
Total Fund Balances	\$ 5,693,083
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	7,660,458
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	191,084
Deferred outflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	155,201
OPEB	22,974
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	(4,046)
Accrued compensated absences	(53,870)
Net pension liability/(asset)	22,234
Deferred inflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	(336,782)
OPEB	(133,242)
Net position of governmental activities	<u>\$ 13,217,094</u>

See accompanying independent auditor's 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, 2022

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 6,413,729	\$ -	\$ -	\$ 6,413,729
Excise	714,672	-	-	714,672
Intergovernmental	1,062,837	-	800,020	1,862,857
Charges for services/fees	400,032	-	-	400,032
Interest income	36,542	-	240	36,782
Other revenue	82,920	-	384,410	467,330
TOTAL REVENUES	<u>8,710,732</u>	<u>-</u>	<u>1,184,670</u>	<u>9,895,402</u>
EXPENDITURES				
Current:				
General government	569,553	-	-	569,553
Public safety	845,730	-	-	845,730
Recreation	118,075	-	-	118,075
Parks	11,673	-	-	11,673
Public works	677,011	-	-	677,011
Library	90,653	-	-	90,653
Civil services	166,645	-	-	166,645
County tax	414,963	-	-	414,963
Education	4,040,903	-	-	4,040,903
Unclassified	259,972	-	797,471	1,057,443
Health and sanitation	388,021	-	-	388,021
Capital outlay	-	220,577	217,134	437,711
Debt service	17,220	-	-	17,220
TOTAL EXPENDITURES	<u>7,600,419</u>	<u>220,577</u>	<u>1,014,605</u>	<u>8,835,601</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,110,313</u>	<u>(220,577)</u>	<u>170,065</u>	<u>1,059,801</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	200,000	1,092,692	285,200	1,577,892
Transfers (out)	(1,377,892)	(200,000)	-	(1,577,892)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,177,892)</u>	<u>892,692</u>	<u>285,200</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(67,579)	672,115	455,265	1,059,801
FUND BALANCES - JULY 1, RESTATED	<u>1,288,512</u>	<u>2,661,516</u>	<u>683,254</u>	<u>4,633,282</u>
FUND BALANCES - JUNE 30	<u>\$ 1,220,933</u>	<u>\$ 3,333,631</u>	<u>\$ 1,138,519</u>	<u>\$ 5,693,083</u>

See accompanying independent auditor's 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, 2022

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 1,059,801</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	520,442
Depreciation expense	<u>(490,859)</u>
	<u>29,583</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	52,310
OPEB	<u>(5,596)</u>
	<u>46,714</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>19,980</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>1,676</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	(326,208)
OPEB	<u>(97,264)</u>
	<u>(423,472)</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	2,496
Net OPEB liability	104,188
Net pension liability/(asset)	<u>344,630</u>
	<u>451,314</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 1,185,596</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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.

Implementation of New Accounting Standards

During the year ended June 30, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 87 "Leases". The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 92 "Omnibus 2020". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 93 "Replacement of Interbank Offered Rates (paragraphs 13-14)". The primary objectives of paragraphs 13-14 concern provisions of lease contracts that are amended while the contract is in effect. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 97 "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

fiduciary component units in fiduciary fund financial statements and (3) enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

1. Governmental Funds:

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

Major funds:

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

Nonmajor funds:

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2022. Accounts receivable netted with allowances for uncollectible accounts were \$67,974 for the year ended June 30, 2022.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 governmental-wide financial statements as "internal balances".

Transactions Between Funds

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Fund Balances

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 26, 2021 on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Taxes were due in two installments on October 15, 2021 and April 15, 2022. Interest on unpaid taxes commenced on October 16, 2021 and April 16, 2022, at 5% 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 \$52,365 for the year ended June 30, 2022.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Program Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2022, the Town's cash balances of \$5,806,353 were comprised of bank balances of \$5,874,261 of which \$448,471 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 \$5,425,790 were collateralized by an irrevocable standby letter of credit in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 5,675,790
Savings accounts	198,471
	<u>\$ 5,874,261</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, 2022.

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.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 50,706	\$ 4,310,975
Credit reserve account	3,333,631	-
Nonmajor special revenue funds	687,222	26,578
Nonmajor capital projects funds	289,520	5,944
Nonmajor permanent funds	602	18,184
	<u>\$ 4,361,681</u>	<u>\$ 4,361,681</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, 2022 consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 200,000	\$ 1,377,892
Credit reserve account	1,092,692	200,000
Nonmajor capital projects funds	285,200	-
	<u>\$ 1,577,892</u>	<u>\$ 1,577,892</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, 2022

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2022:

	Balance 7/1/21	Additions	Disposals	Balance 6/30/22
Non-depreciated assets:				
Land	\$ 264,658	\$ -	\$ -	\$ 264,658
Construction in progress	-	425,930	-	425,930
	<u>264,658</u>	<u>425,930</u>	<u>-</u>	<u>690,588</u>
Depreciated assets:				
Land improvements	484,207	-	-	484,207
Buildings	1,776,680	-	-	1,776,680
Building improvements	236,837	-	-	236,837
Vehicles	1,582,318	26,900	-	1,609,218
Machinery and equipment	1,232,253	67,612	-	1,299,865
Infrastructure	9,704,769	-	-	9,704,769
	<u>15,017,064</u>	<u>94,512</u>	<u>-</u>	<u>15,111,576</u>
Less: accumulated depreciation	<u>(7,650,847)</u>	<u>(490,859)</u>	<u>-</u>	<u>(8,141,706)</u>
	<u>7,366,217</u>	<u>(396,347)</u>	<u>-</u>	<u>6,969,870</u>
Net capital assets	<u>\$ 7,630,875</u>	<u>\$ 29,583</u>	<u>\$ -</u>	<u>\$ 7,660,458</u>
<u>Current year depreciation</u>				
General government				\$ 7,933
Public safety				83,910
Public works				350,606
Recreation				18,243
Health and sanitation				19,375
Town-wide				<u>10,792</u>
				<u>\$ 490,859</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2022:

	Balance 7/1/21	Additions	Deletions	Balance 6/30/22	Current Portion
Notes from direct borrowings payable	\$ 5,722	\$ -	\$ (1,676)	\$ 4,046	\$ 1,843

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.

\$ 4,046

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2023	\$ 1,843	\$ 305	\$ 2,148
2024	2,025	123	2,148
2025	178	1	179
2026	-	-	-
2027	-	-	-
	<u>\$ 4,046</u>	<u>\$ 429</u>	<u>\$ 4,475</u>

All 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 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, 2022

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2022:

	Balance 7/1/21	Additions	Deletions	Balance 6/30/22	Current Portion
Accrued compensated absences	\$ 56,366	\$ -	\$ (2,496)	\$ 53,870	\$ 10,774
Net OPEB liability	104,188	16,538	(120,726)	-	-
Net pension liability/(asset)	322,396	41,557	(386,187)	(22,234)	-
Total	<u>\$ 482,950</u>	<u>\$ 58,095</u>	<u>\$ (509,409)</u>	<u>\$ 31,636</u>	<u>\$ 10,774</u>

Please see Notes 8, 17 and 18 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, 2022, the Town's liability for compensated absences is \$53,870.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for Town of Fryeburg at June 30, 2022:

Invested in capital assets	\$ 15,802,164
Accumulated depreciation	(8,141,706)
Outstanding capital related debt	(4,046)
	<u>\$ 7,656,412</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 - RESTRICTED NET POSITION

At June 30, 2022, the Town had the following restricted net position:

Nonmajor special revenue funds (Schedule E)	
PD Homeland security grant	\$ 19
Teen Center	81,960
Hiram Airport	30,900
Byrne JAG Community grant	3,089
GIS systems grant	240
CDBG planning grant	1,294
DEP steamcrossing grant	572
Mulford pass through grant	3,973
Pequawket D.A.R.E program	5,334
Bradley Park	838
Police dept. domestic violence	1,341
PD donations	8,939
Poland spring	5,000
MCF historical preservation	10,000
Mulford library	1,330
ARPA town	225,127
Community grant	400
Mulford bridge	3,035
ARPA library	1,069
Library MLFP grant	1,460
Cable franchise	129,881
Mulford Bradley Park	2,949
ESAA aprong grant	39,723
Library shelves	1,050
BP vests grant	1,055
Nonmajor permanent funds (Schedule I):	
Cemetery bequeaths	18,371
Cemetery interest	41,123
Non-Town cemetery bequeaths	1,433
School	7,254
Reforestation funds	6,581
Hospital trust	33,510
Eastman	1,121
	<u>\$ 669,971</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - NONSPENDABLE FUND BALANCE

At June 30, 2022, the Town had the following nonspendable fund balance:

General fund:	
Tax acquired property	\$ 34,020
Nonmajor permanent funds (Schedule I)	<u>19,670</u>
	<u>\$ 53,690</u>

NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2022, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 560,578
Nonmajor permanent funds (Schedule I)	<u>89,723</u>
	<u>\$ 650,301</u>

NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2022, the Town had the following committed fund balances:

Credit reserve account	\$ 3,333,631
Nonmajor capital projects funds (Schedule G)	<u>289,520</u>
	<u>\$ 3,623,151</u>

NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2022, the Town had the following assigned fund balances:

General fund:	
Police Academy training	\$ 3,000
Police Academy shift coverage	12,000
Public works crack sealing	5,014
Public works sidewalk maintenance	22,178
Public works catch basin cleaning	2,075
Nonmajor special revenue funds (Schedule E)	<u>195,641</u>
	<u>\$ 239,908</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 15- DEFICIT FUND BALANCES

At June 30, 2022, the Town had the following deficit fund balances:

Nonmajor special revenue funds (Schedule E):		
Mulford fund grants for recreation	\$	1,250
Conservation committee		1
Lifelong library grant		1
H Mills Children's Room		242
PD CARES Act grant		3,273
Fire Dept FEMA		5,723
Tennis/Pickleball courts		51
FD FireAct grant		128
Nonmajor capital projects funds (Schedule G):		
Rec equipment share		5,944
	\$	<u>16,613</u>

NOTE 16 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2022, the Town's share of the school and county debt was approximately:

	Outstanding Debt	Percentage	Amount
County of Oxford	\$ 38,032	5.00%	\$ 1,902
MSAD #72	14,506,319	49.00%	<u>7,108,096</u>
			<u>\$ 7,109,998</u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (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, 2021, there were 305 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 0.93%.

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 7.5% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 8.0% 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, 2022 was \$58,195.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities/(Assets)

At June 30, 2022, the Town reported a liability/(asset) of (\$22,334) for its proportionate share of the net pension liabilities/(assets) for the plan. The net pension liabilities/(assets) were measured as of June 30, 2021 and the total pension liabilities/(assets) used to calculate the net pension liabilities/(assets) was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities/(assets) 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, 2021, the Town's proportion was 0.069498%, which was a decrease of 0.01165% from its proportion measured as of June 30, 2020.

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

For the year ended June 30, 2022, the Town recognized total pension revenue of \$70,732. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,448	\$ 1,518
Changes of assumptions	74,996	-
Net difference between projected and actual earnings on pension plan investments	-	304,421
Changes in proportion and differences between contributions and proportionate share of contributions	7,562	30,843
Contributions subsequent to the measurement date	58,195	-
Total	<u>\$ 155,201</u>	<u>\$ 336,782</u>

\$58,195 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/(asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Plan year ended June 30:	
2022	\$ (43,472)
2023	(42,416)
2024	(69,297)
2025	(84,593)
2026	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability/(asset) for the Plan was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amortization

The net pension liability/(asset) 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, 2021 are as follows:

Investment Rate of Return - 6.50% per annum for the year ended June 30, 2021, 6.75% per annum for the year ended June 30, 2020, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 11.48% per year

Mortality Rates - For the plan, the rates are based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

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, 2021 are summarized in the following table.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
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/(asset) was 6.50% for 2021 for the Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability/(asset).

The following table shows how the collective net pension liability/(asset) as of June 30, 2021 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 6.50% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.50%	6.50%	7.50%
Town's proportionate share of the net pension liability	\$ 317,826	\$ (22,334)	\$ (303,691)

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability/(asset) is equal to the collective net pension liability/(asset) multiplied by the employer's proportionate share as of June 30, 2021 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, 2021 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 2021 and 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 are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are 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, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 through June 30, 2020. 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. Please refer to the *Actuarial Methods and Assumptions* section for information relating to the use of assumptions.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 are 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' 2021 Annual Comprehensive Financial Report available online at www.maineopers.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, 2022

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, 2022, the following employees were covered by the benefit terms:

Active members	4
Retirees and spouses	-
Total	<u>4</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, 2022

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	\$1,086	\$2,436
PPO 500	\$1,050	\$2,356
<u>Medicare</u>		
Medicare-Eligible Retirees	\$601	\$1,201

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

At June 30, 2022, the Town reported a liability of \$0 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2022 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, 2022, the Town recognized OPEB revenue of \$1,328. At June 30, 2022, 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	\$ 2,339	\$ 128,146
Changes of assumptions	20,635	5,096
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 22,974</u>	<u>\$ 133,242</u>

\$0 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

	<u>MMEHT</u>
Plan year ended December 31:	
2023	\$ (18,131)
2024	(18,131)
2025	(18,131)
2026	(19,739)
2027	(18,465)
Thereafter	(17,671)

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, 2022. 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 2.06% per annum for June 30, 2022 was based upon a measurement date of December 30, 2021. 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>
	1.06%	2.06%	3.06%
Total OPEB liability	\$ -	\$ -	\$ -
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2022

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ -	\$ -	\$ -
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2022, 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, 2021. 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, 2022 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. As of January 1, 2021, they are as follows:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

Discount Rate - 2.06% per annum for year end 2022 reporting. 2.12% per annum for year end 2021 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 2022_fa was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.40%
Rate of Growth in Real Income/GDP per capital 2031+	1.10%
Extra Trend due to Taste/Technology 2031+	1.00%
Expected Health Share of GDP 2031	19.00%
Health Share of GDP Resistance Point	20.00%
Year for Limiting Cost Growth to GDP Growth	2042

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 trends selected from 2022 to 2025 were based on plan design, population weighting, renewal projections, and market analysis. For years 2026 to 2030, these are interpolated from 2025 to 2031 (which is the product of the inflation, GDP and extra trend rate assumptions).

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

Administrative and claims expense: 3% per annum

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

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, 2021.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims. A constant cost sharing in plan design between employer and employees is assumed.

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:

Healthy Annuitant- Based on 112% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

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, 2022 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 net difference between expected and actual experience as of January 1, 2022 was (\$125,807).

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 January 1, 2022 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. 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, 2022

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

MISSIONSQUARE RETIREMENT

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the Missionsquare Retirement. 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 Missionsquare 457 plan. This plan will be available for current employees who are not enrolled in the Maine Public Employees Retirement System and any newly-hired employee who wishes to enroll in the Missionsquare plan

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 19 - DEFERRED COMPENSATION PLANS (CONTINUED)

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 2022, 2021 and 2020 were \$5,611, \$7,436 and \$10,624, 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 2022, 2021 and 2020 were \$4,131, \$4,178 and \$3,861, respectively.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 20 - LETTER OF CREDIT

At June 30, 2022, 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 26, 2022, authorizes one draw only up to the amount of \$6,000,000. There were no draws for the year ended June 30, 2022.

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, 2021, the most recent financial statements available, the Town of Fryeburg, Maine contributed \$17,250 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 - 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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 22 - RISK MANAGEMENT (CONTINUED)

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, 2022.

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 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, 2022. 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 23 - CONTINGENCIES

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 23 - CONTINGENCIES (CONTINUED)

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

NOTE 24 - 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.

NOTE 25 - RESTATEMENTS

In 2022 the Town determined that certain transactions had been done in error, therefore, restatements of the Town's governmental activities net position and the general fund total fund balance were necessary. The governmental activities net position and the general fund unassigned fund balance were both restated by an increase of \$26,305 for corrections to accounts payable. Additionally, the nonmajor capital projects funds total fund balance and the credit reserve account total fund balance were both restated by \$88,411 to record a transfer between two funds. There was also a restatement between two funds in the nonmajor special revenue funds resulting in a net change of \$0 to the overall total fund balances. As a result of these restatements, the governmental activities net position increased by \$26,305 from \$12,005,193 to \$12,031,498, the general fund total fund balance was increased from \$1,262,207 to \$1,288,512, the credit reserve account total fund balance was decreased from \$2,749,927 to \$2,661,516 and the capital projects funds total fund balance was increased from \$96,545 to \$184,956.

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, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1, Restated	\$ 1,288,512	\$ 1,288,512	\$ 1,288,512	\$ -
Resources (Inflows):				
Property taxes	6,408,040	6,408,040	6,413,729	5,689
Excise taxes	541,550	541,550	714,672	173,122
Intergovernmental revenues	848,916	848,916	1,062,837	213,921
Charges for services	283,600	283,600	400,032	116,432
Interest income	22,000	22,000	36,542	14,542
Other revenue	2,850	2,850	82,920	80,070
Transfers from other funds	200,000	200,000	200,000	-
Amounts Available for Appropriation	9,595,468	9,595,468	10,199,244	603,776
Charges to Appropriations (Outflows):				
General government	602,477	602,477	569,553	32,924
Public safety	1,050,650	1,050,650	845,730	204,920
Recreation	130,118	130,118	118,075	12,043
Parks	15,900	15,900	11,673	4,227
Public works	717,937	778,376	677,011	101,365
Library	96,724	96,724	90,653	6,071
Civil services	151,368	151,368	166,645	(15,277)
County assessment	414,963	414,963	414,963	-
Education	4,040,903	4,040,903	4,040,903	-
Unclassified	297,991	297,991	259,972	38,019
Health and sanitation	485,289	485,289	388,021	97,268
Debt service	17,436	17,436	17,220	216
Transfers to other funds	285,200	1,377,892	1,377,892	-
Total Charges to Appropriations	8,306,956	9,460,087	8,978,311	481,776
Budgetary Fund Balance, June 30	\$ 1,288,512	\$ 135,381	\$ 1,220,933	\$ 1,085,552
Utilization of assigned fund balance	\$ -	\$ 60,439	\$ -	\$ (60,439)
Utilization of unassigned fund balance	-	1,092,692	-	(1,092,692)
	\$ -	\$ 1,153,131	\$ -	\$ (1,153,131)

TOWN OF FRYEBURG, MAINE

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

	2022	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>								
Proportion of the net pension liability/(asset)	0.07%	0.08%	0.07%	0.08%	0.07%	0.06%	0.10%	0.10%
Proportionate share of the net pension liability/(asset)	\$ (22,334)	\$ 322,396	\$ 227,050	\$ 216,191	\$ 270,884	\$ 341,130	\$ 164,376	\$ 91,259
Covered payroll	\$ 608,672	\$ 676,231	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777	\$ 598,562
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-3.67%	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/(asset)	100.86%	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 auditor's report and notes to financial statements.

SCHEDULE 3

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>								
Contractually required contribution	\$ 58,195	\$ 47,442	\$ 51,219	\$ 45,312	\$ 43,852	\$ 33,910	\$ 20,942	\$ 20,625
Contributions in relation to the contractually required contribution	(58,195)	(47,442)	(51,219)	(45,312)	(43,852)	(33,910)	(20,942)	(20,625)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 612,610	\$ 608,672	\$ 676,231	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777
Contributions as a percentage of covered payroll	9.50%	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 auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/21 (Reporting December 31, 2021)	\$ 104,188	\$ -	\$ 104,188
Changes for the year:			
Service cost	14,040	-	14,040
Interest	2,498	-	2,498
Changes of benefits	-	-	-
Differences between expected and actual experience	(119,896)	-	(119,896)
Changes of assumptions	-	-	-
Contributions - employer	-	830	(830)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(830)	(830)	-
Administrative expense	-	-	-
Net changes	(104,188)	-	(104,188)
Balances at 1/1/22 (Reporting December 31, 2022)	\$ -	\$ -	\$ -

See accompanying independent auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

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

	2022	2021	2020	2019
<u>Total OPEB liability</u>				
Service cost (BOY)	\$ 14,040	\$ 12,300	\$ 10,621	\$ 11,591
Interest (includes interest on service cost)	2,498	2,599	4,109	3,357
Changes of benefit terms	-	-	(1,601)	-
Differences between expected and actual experience	(119,896)	-	(38,068)	-
Changes of assumptions	-	7,124	18,913	(10,192)
Benefit payments, including refunds of member contributions	(830)	(798)	(1,185)	(1,139)
Net change in total OPEB liability	\$ (104,188)	\$ 21,225	\$ (7,211)	\$ 3,617
Total OPEB liability - beginning	\$ 104,188	\$ 82,963	\$ 90,174	\$ 86,557
Total OPEB liability - ending	\$ -	\$ 104,188	\$ 82,963	\$ 90,174
<u>Plan fiduciary net position</u>				
Contributions - employer	830	798	1,185	1,139
Contributions - member	-	-	-	-
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(830)	(798)	(1,185)	(1,139)
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
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-
Covered payroll	\$ 156,899	\$ 936,947	\$ 936,947	\$ 866,485
Net OPEB liability as a percentage of covered payroll	0.0%	11.1%	8.9%	10.4%

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

See accompanying independent auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019
<u>MMEHT:</u>				
Employer contributions	\$ 830	\$ 798	\$ 1,185	\$ 1,139
Benefit payments	(830)	(798)	(1,185)	(1,139)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 156,899	\$ 936,947	\$ 936,947	\$ 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 auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

Changes of Assumptions

MEPERS PLD Plan:

The discount rate was reduced from 6.75% to 6.50%.

The investment rate of return changed from 6.75% to 6.50%.

In addition, the salary increases for the plan, increased from 2.75% to 2.75% - 11.48% per year.

MMEHT OPEB Plan:

The discount rate was updated to reflect the December 30, 2021 Bond Buyer 20-Bond GO Index. The ultimate trend assumption was reduced to reflect the reduction in the Bond Buyer 20-Bond GO Index.

The following demographic assumptions were updated based on the June 30, 2021 experience study:

Mortality, termination, retirement and salary rates.

The enrollment participation for plans with no employer subsidy was update for ages 65-70.

There was a change in the discount rate from 2.12% to 2.06% 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, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,408,040	\$ 6,408,040	\$ 6,413,729	\$ 5,689
Auto excise	537,050	537,050	708,251	171,201
Airplane excise	1,000	1,000	1,964	964
Boat excise	3,500	3,500	4,457	957
Intergovernmental revenues:				
State revenue sharing	465,000	465,000	623,062	158,062
Homestead reimbursement	194,463	194,463	194,463	-
Tree growth	-	-	46,442	46,442
BETE reimbursement	189,453	189,453	189,519	66
Veterans exemption	-	-	2,605	2,605
General assistance	-	-	5,895	5,895
Other intergovernmental revenue	-	-	851	851
Charges for services:				
Tax lien fees	7,000	7,000	7,222	222
Clerk fees	14,300	14,300	24,544	10,244
Animal control	1,800	1,800	2,472	672
Planning board fees	-	-	4,985	4,985
Code enforcement	28,000	28,000	62,354	34,354
Solid waste fees	160,500	160,500	221,720	61,220
Police	15,000	15,000	16,902	1,902
Public works	56,000	56,000	58,404	2,404
Library	1,000	1,000	1,429	429
Interest income:				
Tax and lien interest	18,500	18,500	32,863	14,363
Interest income	3,500	3,500	3,679	179
Miscellaneous revenues:				
Proceeds from sale of assets	2,600	2,600	55,375	52,775
Miscellaneous other	250	250	27,545	27,295
Transfers from other funds	200,000	200,000	200,000	-
Amounts Available for Appropriation	<u>\$ 8,306,956</u>	<u>\$ 8,306,956</u>	<u>\$ 8,910,732</u>	<u>\$ 603,776</u>

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Selectboard	\$ 16,214	\$ -	\$ 16,214	\$ 14,727	\$ 1,487
Administration	523,263	-	523,263	501,841	21,422
Planning board	3,500	-	3,500	28	3,472
Appeals board	500	-	500	-	500
Broadband committee	5,000	-	5,000	5,000	-
Conservation committee	5,000	-	5,000	4,954	46
Bike walk trail committee	1,000	-	1,000	111	889
Parks open space beautif committee	1,000	-	1,000	1,000	-
Economic development	1,000	-	1,000	200	800
Professional services	46,000	-	46,000	41,692	4,308
Total	602,477	-	602,477	569,553	32,924
PUBLIC SAFETY:					
Fire department	230,678	-	230,678	211,299	19,379
Saco valley fire department	32,725	-	32,725	32,725	-
Police department	694,398	-	694,398	508,857	185,541
Rescue department	92,849	-	92,849	92,849	-
Total	1,050,650	-	1,050,650	845,730	204,920
RECREATION	130,118	-	130,118	118,075	12,043
PARKS	15,900	-	15,900	11,673	4,227
PUBLIC WORKS:					
Roads	717,937	60,439	778,376	677,011	101,365
Total	717,937	60,439	778,376	677,011	101,365
LIBRARY	96,724	-	96,724	90,653	6,071
CIVIL SERVICES	151,368	-	151,368	166,645	(15,277)

SCHEDULE B (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
DEBT SERVICE	17,436	-	17,436	17,220	216
COUNTY TAX	414,963	-	414,963	414,963	-
EDUCATION	4,040,903	-	4,040,903	4,040,903	-
UNCLASSIFIED:					
General assistance	10,000	-	10,000	8,942	1,058
Townwide insurance/deferred comp	177,000	-	177,000	172,561	4,439
Social services	20,000	-	20,000	17,500	2,500
Airport	18,500	-	18,500	18,500	-
Town buildings	8,350	-	8,350	6,093	2,257
Unclassified	11,778	-	11,778	16,982	(5,204)
Overlay/abatelements	52,363	-	52,363	19,394	32,969
Total	297,991	-	297,991	259,972	38,019
HEALTH AND SANITATION:					
Solid waste/recycling	485,289	-	485,289	388,021	97,268
Total	485,289	-	485,289	388,021	97,268
TRANSFERS TO OTHER FUNDS:					
Special revenue funds	-	1,092,692	1,092,692	1,092,692	-
Capital projects funds	285,200	-	285,200	285,200	-
Total	285,200	1,092,692	1,377,892	1,377,892	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 8,306,956	\$ 1,153,131	\$ 9,460,087	\$ 8,978,311	\$ 481,776

See accompanying independent auditor's report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 82,414	\$ -	\$ 115,456	\$ 197,870
Accounts receivable (net of uncollectibles)	16,262	-	11,519	27,781
Due from other funds	687,222	289,520	602	977,344
TOTAL ASSETS	<u>\$ 785,898</u>	<u>\$ 289,520</u>	<u>\$ 127,577</u>	<u>\$ 1,202,995</u>
LIABILITIES				
Accounts payable	\$ 12,700	\$ -	\$ -	\$ 12,700
Accrued payroll	1,070	-	-	1,070
Due to other funds	26,578	5,944	18,184	50,706
TOTAL LIABILITIES	<u>40,348</u>	<u>5,944</u>	<u>18,184</u>	<u>64,476</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	19,670	19,670
Restricted	560,578	-	89,723	650,301
Committed	-	289,520	-	289,520
Assigned	195,641	-	-	195,641
Unassigned	(10,669)	(5,944)	-	(16,613)
TOTAL FUND BALANCES (DEFICITS)	<u>745,550</u>	<u>283,576</u>	<u>109,393</u>	<u>1,138,519</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 785,898</u>	<u>\$ 289,520</u>	<u>\$ 127,577</u>	<u>\$ 1,202,995</u>

See accompanying independent auditor's 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, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 99	\$ -	\$ 141	\$ 240
Intergovernmental income	800,020	-	-	800,020
Other	371,891	-	12,519	384,410
TOTAL REVENUES	<u>1,172,010</u>	<u>-</u>	<u>12,660</u>	<u>1,184,670</u>
EXPENDITURES				
Capital outlay	31,054	186,080	-	217,134
Other	796,971	500	-	797,471
TOTAL EXPENDITURES	<u>828,025</u>	<u>186,580</u>	<u>-</u>	<u>1,014,605</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	343,985	98,620	12,660	455,265
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	<u>401,565</u>	<u>184,956</u>	<u>96,733</u>	<u>683,254</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 745,550</u>	<u>\$ 283,576</u>	<u>\$ 109,393</u>	<u>\$ 1,138,519</u>

See accompanying independent auditor's 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, 2022

	American Legion	Chandler Fund	Library		Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Teen Center
			Broadband Grant	Library					
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 46,143	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other funds	10,522	-	-	-	4,822	19	46,183	1,320	83,030
TOTAL ASSETS	\$ 10,522	\$ -	\$ -	\$ 46,143	\$ 4,822	\$ 19	\$ 46,183	\$ 1,320	\$ 83,030
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	1,070
Due to other funds	-	-	-	10,983	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	10,983	-	-	-	-	1,070
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	19	-	-	81,960
Committed	-	-	-	-	-	-	-	-	-
Assigned	10,522	-	-	35,160	4,822	-	46,183	1,320	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	10,522	-	-	35,160	4,822	19	46,183	1,320	81,960
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 10,522	\$ -	\$ -	\$ 46,143	\$ 4,822	\$ 19	\$ 46,183	\$ 1,320	\$ 83,030

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Aquifer Fund	Fuel Assistance	Recreation Program	MPERS Credit	Library Bicentennial Grant	Hiram Airport	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 29,724	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other funds	1,721	28,014	37,881	-	-	30,900	3,089	240	-
TOTAL ASSETS	\$ 1,721	\$ 28,014	\$ 37,881	\$ 29,724	\$ -	\$ 30,900	\$ 3,089	\$ 240	\$ -
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	4,763	-	-	-	-	1,250
TOTAL LIABILITIES	-	-	9,200	4,763	-	-	-	-	1,250
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	30,900	3,089	240	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	1,721	28,014	28,681	24,961	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(1,250)
TOTAL FUND BALANCES (DEFICITS)	1,721	28,014	28,681	24,961	-	30,900	3,089	240	(1,250)
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,721	\$ 28,014	\$ 37,881	\$ 29,724	\$ -	\$ 30,900	\$ 3,089	\$ 240	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	ESRA Hangar 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,497	\$ 448	\$ -	\$ -
Accounts receivable (net of uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other funds	-	1,294	572	3,973	10,783	-	390	1,341	-
TOTAL ASSETS	\$ -	\$ 1,294	\$ 572	\$ 3,973	\$ 10,783	\$ 5,497	\$ 838	\$ 1,341	\$ -
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	163	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	163	-	-	-
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	1,294	572	3,973	-	5,334	838	1,341	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	10,783	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	1,294	572	3,973	10,783	5,334	838	1,341	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 1,294	\$ 572	\$ 3,973	\$ 10,783	\$ 5,497	\$ 838	\$ 1,341	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

ASSETS

	Conservation Committee	PD Donations	Poland Spring	MCF Historical Preservation	Mulford Library	Lifelong Library Grant	MHC CARES Grant	AARP Conservation Comm Grant	ARPA Town
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of uncollectibles)	-	-	-	-	-	-	-	-	16,262
Due from other funds	-	8,939	5,000	10,000	1,330	-	-	-	208,865
TOTAL ASSETS	\$ -	\$ 8,939	\$ 5,000	\$ 10,000	\$ 1,330	\$ -	\$ -	\$ -	\$ 225,127

LIABILITIES

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-
Due to other funds	1	-	-	-	-	1	-	-	-
TOTAL LIABILITIES	1	-	-	-	-	1	-	-	-

FUND BALANCES (DEFICITS)

Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	8,939	5,000	10,000	1,330	-	-	-	225,127
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	(1)	-	-	-	-	(1)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	(1)	8,939	5,000	10,000	1,330	(1)	-	-	225,127

TOTAL LIABILITIES AND

FUND BALANCES (DEFICITS)	\$ -	\$ 8,939	\$ 5,000	\$ 10,000	\$ 1,330	\$ -	\$ -	\$ -	\$ 225,127
---------------------------------	-------------	-----------------	-----------------	------------------	-----------------	-------------	-------------	-------------	-------------------

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	ESRA Hangar 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,497	\$ 448	\$ -	\$ -
Accounts receivable (net of uncollectibles)	-	-	-	-	-	-	-	-	-
Due from other funds	-	1,294	572	3,973	10,783	-	390	1,341	-
TOTAL ASSETS	\$ -	\$ 1,294	\$ 572	\$ 3,973	\$ 10,783	\$ 5,497	\$ 838	\$ 1,341	\$ -
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	163	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	163	-	-	-
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	1,294	572	3,973	-	5,334	838	1,341	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	10,783	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	1,294	572	3,973	10,783	5,334	838	1,341	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 1,294	\$ 572	\$ 3,973	\$ 10,783	\$ 5,497	\$ 838	\$ 1,341	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Cable Franchise	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,414
Accounts receivable (net of uncollectibles)	-	-	-	-	-	-	-	-	-	-
Due from other funds	129,881	1,466	3,500	2,949	39,723	1,050	-	1,055	1,406	16,262
TOTAL ASSETS	<u>\$ 129,881</u>	<u>\$ 1,466</u>	<u>\$ 3,500</u>	<u>\$ 2,949</u>	<u>\$ 39,723</u>	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 785,898</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,700
Accrued payroll	-	-	-	-	-	-	-	-	-	1,070
Due to other funds	-	-	51	-	-	-	128	-	-	26,578
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>3,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128</u>	<u>-</u>	<u>-</u>	<u>40,348</u>
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	129,881	-	-	2,949	39,723	1,050	-	1,055	-	560,578
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	1,466	-	-	-	-	-	-	1,406	195,641
Unassigned	-	-	(51)	-	-	-	(128)	-	-	(10,669)
TOTAL FUND BALANCES (DEFICITS)	<u>129,881</u>	<u>1,466</u>	<u>(51)</u>	<u>2,949</u>	<u>39,723</u>	<u>1,050</u>	<u>(128)</u>	<u>1,055</u>	<u>1,406</u>	<u>745,550</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 129,881</u>	<u>\$ 1,466</u>	<u>\$ 3,500</u>	<u>\$ 2,949</u>	<u>\$ 39,723</u>	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ 1,055</u>	<u>\$ 1,406</u>	<u>\$ 785,898</u>

See accompanying independent auditor's 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, 2022

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	55	-	-	-	-	-
Other income	9,425	8,913	-	2,173	5,000	-	2,400	1,000	92,000
TOTAL REVENUES	9,425	8,913	-	2,228	5,000	-	2,400	1,000	92,000
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	3,580	8,913	3,742	1,955	778	-	-	-	38,248
TOTAL EXPENDITURES	3,580	8,913	3,742	1,955	778	-	-	-	38,248
NET CHANGE IN FUND BALANCES (DEFICITS)	5,845	-	(3,742)	273	4,222	-	2,400	1,000	53,752
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	4,677	-	3,742	34,887	600	19	43,783	320	28,208
FUND BALANCES (DEFICITS) - JUNE 30	\$ 10,522	\$ -	\$ -	\$ 35,160	\$ 4,822	\$ 19	\$ 46,183	\$ 1,320	\$ 81,960

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Aquifer Fund	Fuel Assistance	Recreation Program	MPERS Credit	Library Bicentennial Grant	Hiram Airport	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES									
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	36	-	-	-	-	-
Other income	-	10,913	34,936	-	-	30,900	2,266	-	-
TOTAL REVENUES	-	10,913	34,936	36	-	30,900	2,266	-	-
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	1,500	1,321	38,174	-	500	-	-	-	5,500
TOTAL EXPENDITURES	1,500	1,321	38,174	-	500	-	-	-	5,500
NET CHANGE IN FUND BALANCES (DEFICITS)	(1,500)	9,592	(3,238)	36	(500)	30,900	2,266	-	(5,500)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	3,221	18,422	31,919	24,925	500	-	823	240	4,250
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,721	\$ 28,014	\$ 28,681	\$ 24,961	\$ -	\$ 30,900	\$ 3,089	\$ 240	\$ (1,250)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	ESAA Hangar 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	\$ 423,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	7	1	-	-
Other income	-	-	-	44,500	1,670	-	100	-	4,750
TOTAL REVENUES	423,931	-	-	44,500	1,670	7	101	-	4,750
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	423,931	-	-	60,500	4,950	-	-	-	3,000
TOTAL EXPENDITURES	423,931	-	-	60,500	4,950	-	-	-	3,000
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	-	(16,000)	(3,280)	7	101	-	1,750
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	-	1,294	572	19,973	14,063	5,327	737	1,341	(1,750)
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ 1,294	\$ 572	\$ 3,973	\$ 10,783	\$ 5,334	\$ 838	\$ 1,341	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Conservation Committee	PD Donations	Poland Spring	MCF Historical Preservation	Mulford Library	Lifelong Library Grant	Library MHC CARES Grant	AARP Conservation Comm Grant	ARPA Town
REVENUES									
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,904
Interest income	-	-	-	-	-	-	-	-	-
Other income	-	7,233	6,350	-	-	-	-	10,960	-
TOTAL REVENUES	-	7,233	6,350	-	-	-	-	10,960	364,904
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	286	1,870	-	-	-	-	860	10,960	139,777
TOTAL EXPENDITURES	286	1,870	-	-	-	-	860	10,960	139,777
NET CHANGE IN FUND BALANCES (DEFICITS)	(286)	5,363	6,350	-	-	-	(860)	-	225,127
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	285	3,576	(1,350)	10,000	1,330	(1)	860	-	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ (1)	\$ 8,939	\$ 5,000	\$ 10,000	\$ 1,330	\$ (1)	\$ -	\$ -	\$ 225,127

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	FD Grants	Community Grant	Mulford Bridge	Generator Safety Grant	ARPA Library	Library MLFP Grant	H Mills Childrens Room	PD CARES Act Grant	Fire Dept FEMA	Honor Roll Committee
REVENUES										
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 1,460	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-
Other income	13,260	12,363	4,000	3,000	-	-	1,000	-	-	602
TOTAL REVENUES	13,260	12,363	4,000	3,000	2,750	1,460	1,000	-	-	602
EXPENDITURES										
Capital outlay	-	-	-	3,000	-	-	-	-	-	-
Other	13,260	11,963	965	-	1,681	-	1,242	3,273	5,723	-
TOTAL EXPENDITURES	13,260	11,963	965	3,000	1,681	-	1,242	3,273	5,723	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	400	3,035	-	1,069	1,460	(242)	(3,273)	(5,723)	602
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	-	-	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ 400	\$ 3,035	\$ -	\$ 1,069	\$ 1,460	\$ (242)	\$ (3,273)	\$ (5,723)	\$ 602

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Cable Franchise	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	\$ -	\$ -	\$ -	\$ -	\$ 6,525	\$ -	\$ 450	\$ -	\$ -	\$ 800,020
Interest income	-	-	-	-	-	-	-	-	-	99
Other income	55,695	1,666	2,416	2,400	-	-	-	-	-	371,891
TOTAL REVENUES	55,695	1,666	2,416	2,400	6,525	-	450	-	-	1,172,010
EXPENDITURES										
Capital outlay	28,054	-	-	-	-	-	-	-	-	31,054
Other	-	-	3,500	2,400	2,619	-	-	-	-	796,971
TOTAL EXPENDITURES	28,054	-	3,500	2,400	2,619	-	-	-	-	828,025
NET CHANGE IN FUND BALANCES (DEFICITS)	27,641	1,666	(1,084)	-	3,906	-	450	-	-	343,985
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	102,240	(200)	1,033	2,949	35,817	1,050	(578)	1,055	1,406	401,565
FUND BALANCES (DEFICITS) - JUNE 30	\$ 129,881	\$ 1,466	\$ (51)	\$ 2,949	\$ 39,723	\$ 1,050	\$ (128)	\$ 1,055	\$ 1,406	\$ 745,550

See accompanying independent auditor's 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, 2022

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
ASSETS							
Due from other funds	\$ 107,813	\$ 32,364	\$ 61,650	\$ 2,918	\$ 22,112	\$ 170	\$ -
TOTAL ASSETS	<u>\$ 107,813</u>	<u>\$ 32,364</u>	<u>\$ 61,650</u>	<u>\$ 2,918</u>	<u>\$ 22,112</u>	<u>\$ 170</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,944
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,944</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	107,813	32,364	61,650	2,918	22,112	170	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,944)
TOTAL FUND BALANCES (DEFICITS)	<u>107,813</u>	<u>32,364</u>	<u>61,650</u>	<u>2,918</u>	<u>22,112</u>	<u>170</u>	<u>(5,944)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 107,813</u>	<u>\$ 32,364</u>	<u>\$ 61,650</u>	<u>\$ 2,918</u>	<u>\$ 22,112</u>	<u>\$ 170</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	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	\$ 6,694	\$ 21,604	\$ 23,238	\$ 10,957	\$ 289,520
TOTAL ASSETS	<u>\$ 6,694</u>	<u>\$ 21,604</u>	<u>\$ 23,238</u>	<u>\$ 10,957</u>	<u>\$ 289,520</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 5,944
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,944</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	6,694	21,604	23,238	10,957	289,520
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(5,944)
TOTAL FUND BALANCES (DEFICITS)	<u>6,694</u>	<u>21,604</u>	<u>23,238</u>	<u>10,957</u>	<u>283,576</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 6,694</u>	<u>\$ 21,604</u>	<u>\$ 23,238</u>	<u>\$ 10,957</u>	<u>\$ 289,520</u>

See accompanying independent auditor's 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, 2022

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
REVENUES							
Other income	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-	-
EXPENDITURES							
Capital outlay	-	119,061	-	-	-	-	-
Other	-	-	-	-	-	-	500
TOTAL EXPENDITURES	-	119,061	-	-	-	-	500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(119,061)	-	-	-	-	(500)
OTHER FINANCING SOURCES (USES)							
Transfers in	50,000	100,000	56,000	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	50,000	100,000	56,000	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	50,000	(19,061)	56,000	-	-	-	(500)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	57,813	51,425	5,650	2,918	22,112	170	(5,444)
FUND BALANCES (DEFICITS) - JUNE 30	\$107,813	\$ 32,364	\$ 61,650	\$ 2,918	\$ 22,112	\$ 170	\$ (5,944)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	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	6,994	60,025	-	-	186,080
Other	-	-	-	-	500
TOTAL EXPENDITURES	6,994	60,025	-	-	186,580
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,994)	(60,025)	-	-	(186,580)
OTHER FINANCING SOURCES (USES)					
Transfers in	19,200	60,000	-	-	285,200
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	19,200	60,000	-	-	285,200
NET CHANGE IN FUND BALANCES (DEFICITS)	12,206	(25)	-	-	98,620
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	(5,512)	21,629	23,238	10,957	184,956
FUND BALANCES (DEFICITS) - JUNE 30	\$ 6,694	\$ 21,604	\$ 23,238	\$ 10,957	\$ 283,576

See accompanying independent auditor's 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, 2022

ASSETS	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
Cash and cash equivalents	\$ 18,647	\$ 46,932	\$ 1,433	\$ 6,853
Accounts receivable (net of uncollectibles)	-	11,519	-	-
Due from other funds	-	-	-	401
TOTAL ASSETS	\$ 18,647	\$ 58,451	\$ 1,433	\$ 7,254
LIABILITIES				
Due to others funds	\$ 276	\$ 17,328	\$ -	\$ -
TOTAL LIABILITIES	276	17,328	-	-
FUND BALANCES				
Nonspendable	18,270	-	1,400	-
Restricted	101	41,123	33	7,254
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	18,371	41,123	1,433	7,254
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,647	\$ 58,451	\$ 1,433	\$ 7,254

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2022

	Reforestation Funds	Hospital Trust	Eastman	Total
ASSETS				
Cash and cash equivalents	\$ 7,161	\$ 33,510	\$ 920	\$ 115,456
Accounts receivable (net of uncollectibles)	-	-	-	11,519
Due from other funds	-	-	201	602
TOTAL ASSETS	<u>\$ 7,161</u>	<u>\$ 33,510</u>	<u>\$ 1,121</u>	<u>\$ 127,577</u>
LIABILITIES				
Due to others funds	\$ 580	\$ -	\$ -	\$ 18,184
TOTAL LIABILITIES	<u>580</u>	<u>-</u>	<u>-</u>	<u>18,184</u>
FUND BALANCES				
Nonspendable	-	-	-	19,670
Restricted	6,581	33,510	1,121	89,723
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,581</u>	<u>33,510</u>	<u>1,121</u>	<u>109,393</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,161</u>	<u>\$ 33,510</u>	<u>\$ 1,121</u>	<u>\$ 127,577</u>

See accompanying independent auditor's 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, 2022

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
REVENUES				
Interest income	\$ 22	\$ 57	\$ 2	\$ 8
Other income	-	12,519	-	-
TOTAL REVENUES	<u>22</u>	<u>12,576</u>	<u>2</u>	<u>8</u>
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	22	12,576	2	8
FUND BALANCES - JULY 1	<u>18,349</u>	<u>28,547</u>	<u>1,431</u>	<u>7,246</u>
FUND BALANCES - JUNE 30	<u>\$ 18,371</u>	<u>\$ 41,123</u>	<u>\$ 1,433</u>	<u>\$ 7,254</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Interest income	\$ 9	\$ 41	\$ 2	\$ 141
Other income	-	-	-	12,519
TOTAL REVENUES	<u>9</u>	<u>41</u>	<u>2</u>	<u>12,660</u>
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9	41	2	12,660
FUND BALANCES - JULY 1	<u>6,572</u>	<u>33,469</u>	<u>1,119</u>	<u>96,733</u>
FUND BALANCES - JUNE 30	<u>\$ 6,581</u>	<u>\$ 33,510</u>	<u>\$ 1,121</u>	<u>\$ 109,393</u>

See accompanying independent auditor's 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, 2022

	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	1,444,137	-	1,834,594
Public Works	425,930	366,205	1,099,287	9,683,781	11,575,203
Recreation	70,000	615,576	115,565	-	801,141
Health and Sanitation	55,000	158,433	235,570	20,988	469,991
Town-wide	18,408	849,328	6,000	-	873,736
Total General Capital Assets	690,588	2,497,724	2,909,083	9,704,769	15,802,164
Less: Accumulated Depreciation	-	(1,863,749)	(2,052,053)	(4,225,904)	(8,141,706)
Net General Capital Assets	\$ 690,588	\$ 633,975	\$ 857,030	\$ 5,478,865	\$ 7,660,458

See accompanying independent auditor's 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, 2022

	General Capital Assets 7/1/21	Additions	Deletions	General Capital Assets 6/30/22
General Government	\$ 247,499	\$ -	\$ -	\$ 247,499
Public Safety	1,795,147	39,447	-	1,834,594
Public Works	11,134,273	440,930	-	11,575,203
Recreation	775,741	25,400	-	801,141
Health and Sanitation	455,326	14,665	-	469,991
Town-wide	<u>873,736</u>	<u>-</u>	<u>-</u>	<u>873,736</u>
 Total General Capital Assets	 15,281,722	 520,442	 -	 15,802,164
Less: Accumulated Depreciation	<u>(7,650,847)</u>	<u>(490,859)</u>	<u>-</u>	<u>(8,141,706)</u>
Net General Capital Assets	<u>\$ 7,630,875</u>	<u>\$ 29,583</u>	<u>\$ -</u>	<u>\$ 7,660,458</u>

See accompanying independent auditor's report and notes to financial statements.



INDEPENDENT AUDITOR'S 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, 2022 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 2, 2023

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 March 2, 2023.

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 2, 2023

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 2023-2024

ARTICLE 1.		Elect a Moderator
ARTICLE 2.		Secret Ballot voting for two (2) Select Board member for 3-year terms, two (2) School Board Directors for 3-year terms, one (1) School Board Alternate for a 3-year term.
ARTICLE 3- ADMINISTRATION		
Salaries & Wages: Full-Time and Election Workers.	\$ 360,088	Town Manager, CEO/Assessor Assistant, Bookkeeper, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 29,547	Payroll taxes and workers compensation.
Health Insurance	\$ 117,382	Health Insurance for 6 full time staff.
Employees Costs	\$ 6,700	Travel, training, membership dues.
Supplies	\$ 26,400	Postage, Registry fees (for filing liens, discharges, foreclosures), tax bills, town reports, cleaning supplies, office supplies, advertising notices, election supplies, check printing, certified mailers, receipt tape, print cartridges, toners, paper, etc.
Utilities	\$ 11,990	Electricity, heat, water, internet, telephone, cell phone
Repair & Maintenance	\$ 8,100	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 33,172	Annual municipal software license. Tax assessing software. Security system. Town web site. Postage meter rental. Computer Tech. Copier lease
Total Administration	\$ 593,379	
ARTICLE 4 - LAW ENFORCEMENT		
Salaries & Wages Full-Time	\$ 363,636	Police Chief, Lieutenant, Sgt. and 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 146,535	Reserve shifts to cover vacations, sick time, river patrol, court, Fryeburg Fair, and cleaning services.
Taxes, Workers Compensation	\$ 52,028	Payroll taxes and workers compensation.
Health Insurance	\$ 86,361	Health Insurance for full time officers.
Employees Costs	\$ 29,636	Travel, training, dues, and subscriptions. Ammunition for training
Supplies	\$ 18,100	Uniforms, postage, copier paper, computer and office supplies, OC spray.
Utilities	\$ 12,800	Metro switch, jet packs, cell phone, internet line, phone and fax line.
Repair & Maintenance	\$ 56,000	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	\$ 14,000	Police Software. Computer Tech Support.
Total Law Enforcement	\$ 780,096	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	\$ 96,838	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 9,983	Payroll taxes and workers compensation.
Health Insurance	\$ 39,019	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 5,800	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	\$ 22,500	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	\$ 375,315	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
Total Solid Waste	\$ 561,905	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 312,805	Public Works Director, 4 full-time crew, 2 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 36,330	Payroll taxes and workers compensation.
Health Insurance	\$ 77,632	Health insurance for 5 full time crew.
Employees Costs	\$ 1,100	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 105,700	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 800 tons of salt, 1,600 yards sand. Signs. Uniforms.
Utilities	\$ 16,660	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 200,500	Vehicle and equipment parts and maintenance. Plow truck fleet; F250 and F350 trucks; loader; backhoe; chipper; grader; sweeper. Gas and diesel. Sidewalk repairs. Road maintenance. Patch, gravel and crack sealing.
Contractual Services	\$ 45,625	Plowing: Main Street, Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
Total Public Works	\$ 796,352	

ARTICLE 7- FIRE DEPARTMENT		
Salaries & Wages Full-Time and on-call firemen.	\$ 121,844	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 17,346	Payroll taxes and workers compensation.
Health Insurance	\$ 13,835	Health insurance for fire chief.
Employees Costs	\$ 7,012	Travel, training, dues & subscription. Hepatitis vaccines. Air pack physicals.
Supplies	\$ 35,340	Office and cleaning supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls. Begin 3-year process of purchasing new turn-out gear.
Utilities	\$ 18,620	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 48,500	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel. Repairs for Fire Engines.
Contractual Services	\$ 2,225	Software license. Computer Technical support. Fire extinguishers.
Total Fire Department	\$ 264,722	
ARTICLE 8 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 79,474	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	\$ 6,255	Payroll taxes and workers compensation.
Health Insurance	\$ 13,835	Health Insurance for full-time Librarian.
Employees Costs	\$ 145	Maine Library Association. Training and travel. Library meetings
Supplies	\$ 15,450	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	\$ 1,850	Library software. Computer technician support. Copier Maintenance agreement.
Total Library	\$ 130,489	
ARTICLE 9 - RECREATION		
Salaries & Wages Full & Part Time	\$ 176,727	Recreation Director, Recreation Programmer, Community Initiatives Coordinator. Partial summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 29,358	Payroll taxes and workers compensation.
Health Insurance	\$ 50,098	Health insurance for Recreation Director, Assistant Rec Director, Community Initiatives Coordinator.'
Employee Costs	\$ 600	Travel and training. Background checks for coaches.
Programs	\$ 2,000	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party.
Repair & Maintenance	\$ 4,500	For field maintenance.
Total Recreation	\$ 263,283	

ARTICLE 10 - EQUIPMENT CAPITAL RESERVE - RECREATION	
Recreation: Equipment replacement reserve.	\$ 10,000
ARTICLE 11 - FIRE DEPARTMENT TRUCK FUND ACCOUNT	
The current truck fund balance is \$157,813. Adding \$50,000 will increase the balance to \$207,813. Will be used to replace fire apparatus.	\$ 50,000
ARTICLE 12 - MOUNTAIN DIVISION RAIL TRAIL CAPITAL RESERVE	
Current balance of \$10,957. This will be used to repair sections of trail that currently need asphalt work (scheduled for Summer 2023). Remaining funds will carry over and for eventual additional paving/repairs.	\$ 10,000
ARTICLE 13 - PUBLIC WORKS TRUCK FUND ACCOUNT	
Current truck fund balance is \$100,000. Will be used to purchase new 2023 International to arrive 7/1/2023.	\$ 146,000
ARTICLE 14 - VEHICLE CAPITAL RESERVE - POLICE	
New Police truck and equipment	\$ 72,000
ARTICLE 15 - CREDIT RESERVE ACCOUNT	
To be used to reconstruct, fine grade and pave Little Chatham Road, as outlined in the 5-year road plan. Approving Article 15 will not impact the tax rate.	\$ 326,000
ARTICLE 16 - SACO VALLEY FIRE DEPARTMENT	
Provides contract services from the Saco Valley Fire Department for response in North Fryeburg and support as needed in the rest of the Town.	\$ 43,525
ARTICLE 17 - FRYEBURG RESCUE	
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$ 142,536
ARTICLE 18 - DEBT SERVICE	
Lease for Police Office space in Rescue Building- \$1,545/month for 2024	\$ 18,540
Total Debt Service	\$ 18,540
ARTICLE 19 thru 25 - BOARDS & COMMITTEES	
Appeals Board - Trainings	\$ 500
Planning Board - Ordinance development with SMPDC. Training, travel.	\$ 2,000
Select Board - 5 stipends \$3,000 each. Taxes, Workers Comp, training, manuals.	\$ 16,898
Conservation Committee -Town Forest Trail construction	\$ 5,000
Broadband Committee - Grant match for planning and infrastructure	\$ 1,000
Bicycles, Walkways, Trails Committee - Bike rack purchases and community event	\$ 2,000
Parks, Open Space, Beautification Committee - Peary Park improvements	\$ 3,000
Total Boards & Committees	\$ 30,398

ARTICLE 26- PROFESSIONAL SERVICES	
Legal services	\$ 35,000
Auditor - Annual Audit and consultations. Bank reconciliations	\$ 24,750
Town Web Site	\$ 2,481
Mapping - Annual tax maps updates, online map/assessing platform	\$ 5,100
Engineering - Survey/design work for Pine Street road/sidewalk reconstruction	\$ 20,000
Contract Assessor - Transition to contract assessor used by neighboring towns	\$ 33,000
Total Professional Services	\$ 120,331
ARTICLE 27 - GENERAL ASSISTANCE	
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	\$ 10,000
ARTICLE 28 - CIVIL SERVICES	
Animal Control Officer (Wages, taxes, workers comp, travel/training, supplies)	\$ 8,943
EMA Generator - Annual preventative maintenance contract for parts and labor for generator at Molly Ockett. Fuel	\$ 1,800
Tree Removal - Cutting and trimming of bad trees.	\$ 9,000
Street lights, Academy & Hemlock Bridge traffic lights and maintenance.	\$ 24,350
Hydrants	\$ 115,745
	\$ 159,838
ARTICLE 29 - TOWN PARKS	
Electricity for Bradley Park outlets & water service	\$ 1,025
Portable toilets for Graustein Park, Weston's Beach, Canal Beach, Jockey Cap. One extra for police during fair week.	\$ 5,400
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.	\$ 250
Mountain Division Rail Trail - maintenance, signage replacement, fence repair	\$ 2,000
Total Town Parks	\$ 18,675
ARTICLE 30 - TOWN OWNED BUILDINGS	
Old Town Garage. Electricity.	\$ 300
Former Registry of Deeds/Brick Building. Maintenance, Electricity	\$ 1,300
American Legion. Water, Electricity, Heat, Cleaning, Maintenance	\$ 9,145
Total Town Owned Buildings	\$ 10,745
ARTICLE 31 - AIRPORT	
Eastern Slope Airport Authority. Funding to operate the Town owned airport.	\$ 20,000
Total Airport	\$ 20,000

ARTICLE 32. TOWN INSURANCES	
Unemployment.	\$ 6,300
Insurance: Property, Casualty, Bonding, Liability.	\$ 68,000
Contingency Fund.	\$ 20,000
Deferred Compensation Retirement.	\$ 115,000
Total Town Insurances	\$ 209,300
ARTICLE 33 - SOCIAL SERVICE AGENCIES	
Appropriations for several social service agencies to be approved by Select Board	\$ 11,322
Food Pantries	\$ 9,060
Senior Property Tax Assistance	\$ 2,500
Total Social Service Agencies	\$ 22,882
ARTICLE 34 - UNCLASSIFIED SERVICE ORGANIZATIONS	
Harvest Hill Animal Shelter	\$ 3,369
Fryeburg Fish & Game. Insurance for range.	\$ 1,000
Maine Municipal Association. Annual dues.	\$ 4,850
Southern Maine Planning & Development Commission. Annual dues.	\$ 1,302
Saco River Corridor Commission	\$ 1,050
Mount Washington Valley Economic Development Council	\$ 150
Maine Tourism Association	\$ 350
Total Unclassified Service Organizations	\$ 12,071
ARTICLE 35 - UNCLASSIFIED EVENTS	
Flags and grave markers for Veterans graves	\$ 850
Memorial Day Parade	\$ 500
Miscellaneous Town Events- Night of Lights, Chalk the Trail, etc.	\$ 1,000
Total Unclassified Events	\$ 2,350
ARTICLE 36 - CREDIT RESERVE	
Authorizes the use of \$50,000 from the credit reserve account to be put towards ongoing sidewalk reconstruction and improvement. This will include the reconstruction of portions of the Oxford Street sidewalk.	
ARTICLE 37 - CREDIT RESERVE	
Authorizes the use of \$126,000 from the credit reserve account to be used for the purchase/replacement of Public Works trucks.	
ARTICLE 38	
Authorizes the use \$22,600, which was left over from the \$80,000 appropriated for the purchase a roll-off truck for the Transfer Station, to pave the approach to the demo bin and to repair the pavement by the compactors at the Transfer Station.	

ARTICLE 39 - Land Use Ordinance Section 5- Uses, Section 17 - Specific Performance Standards and Section 25 - Definitions will be revised to include standards for "Solar Energy Systems". Roof mounted solar panels and small residential solar arrays will be allowed; larger commercial systems will need to meet specific standards in order to be approved, and are only allowed in zoning districts

ARTICLE 40 - 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. Select Board approval 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 41 - Approval of the article is required to appropriate 100% of the money received from the State for snowmobile registration fees to the Fryeburg Area Snowmobile Association.

ARTICLE 42 - 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 43 - Approval of this article is required by law to accept prepayment of taxes.

ARTICLE 44 - 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 8% interest rate applies only to the 2024 taxes. The interest is collected as revenue and used to reduce the mill rate.

ARTICLE 45 - No interest will be paid on abated taxes or on overpayment of taxes for the 2024 year pursuant to 36 M.R.S.A. §506 (A).

ARTICLE 46 - Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

ARTICLE 47 - 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 48 - 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 49 - 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 50 - Allows the Select Board to sell items no longer useful or needed. Normal items would include vehicles and equipment.

ARTICLE 51- Allows using all non-dedicated revenues to reduce the property tax commitment.

ARTICLE 52 - Authorizes appropriations from undesignated surplus (credit reserve) to cover overdrafts as of June 30, 2023. Approval of this article will prevent having a special town meeting before June 30, 2023.

ARTICLE 53 - 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 6, 2023
and
Thursday, June 8, 2023

Secret Ballot Election June 6, 2023 from 8:00 a.m. to 8:00 p.m.
David & Doris Hastings Community Center, 59 Recreation Drive

Town Meeting June 8, 2023
6 p.m.
Expo Center at the Fryeburg Fairgrounds, 1154 Main Street

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the David & Doris Hastings Community Center, 59 Recreation Drive, in said Town on Tuesday, the 6th day of June, A.D. 2023 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet in person at the Expo Center at the Fryeburg Fairgrounds, 1154 Main Street in said Town on Thursday the 8th day of June, A.D. 2023 at six o'clock p.m., then and there to act on **Article 3 through 53** 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 board directors as are required to be elected.

Article 3. To see if the Town will vote to raise and appropriate the sum of \$593,379 for the Administration Account.

Select Board recommends:	4-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$538,799

Article 4. To see if the Town will vote to raise and appropriate the sum of \$780,096 for the Law Enforcement Account.

Select Board recommends:	4-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$736,325

Article 5. To see if the Town will vote to raise and appropriate the sum of \$561,905 for the Solid Waste Department Account.

Select Board recommends:	4-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$507,540

Article 6. To see if the Town will vote to raise and appropriate the sum of \$796,352 for the Public Works Department Account.

Select Board recommends:	4-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$761,000

- Article 7.** To see if the Town will vote to raise and appropriate the sum of \$264,722 for the Fryeburg Fire Department Account.
Select Board recommends: 3-0-1
Budget Committee recommends: 3-0-1
Last Year Appropriated: \$228,127
- Article 8.** To see if the Town will vote to raise and appropriate the sum of \$130,489 for the Library Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$118,437
- Article 9.** To see if the Town will vote to raise and appropriate the sum of \$263,283 for the Recreation Department.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$146,887
- Article 10.** To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Equipment Capital Reserve Account for Recreation Department.

Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$10,000
- Article 11.** To see if the Town will vote to raise and appropriate the sum of \$50,000 for the Fire Department Truck Fund Account.
Select Board recommends: 3-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$50,000
- Article 12.** To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Mountain Division Rail Trail Capital Reserve Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$0
- Article 13.** To see if the Town will vote to raise and appropriate the sum of \$146,000 for the Public Works Truck Fund Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$100,000
- Article 14.** To see if the Town will vote to raise and appropriate the sum of \$72,000 for Police Vehicle Capital Reserve Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$65,000

- Article 15.** To see if the Town will vote to authorize the expenditure of \$326,000 from the Credit Reserve Account for the rebuilding and paving of Little Chatham Road.
- Article 16.** To see if the Town will vote to raise and appropriate the sum of \$43,525 for the Saco Valley Fire Department.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$36,925
- Article 17.** To see if the Town will vote to raise and appropriate the sum of \$142,536 for Fryeburg Rescue.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$128,877
- Article 18.** To see if the Town will vote to raise and appropriate the sum of \$18,540 for the Debt Service Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$17,652
- Article 19.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Board of Appeals Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$500
- Article 20.** To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Planning Board Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$2,000
- Article 21.** To see if the Town will vote to raise and appropriate the sum of \$16,898 for the Select Board Account.
Select Board recommends: 1-0-3
Budget Committee recommends: 4-0
Last Year Appropriated: \$15,366
- Article 22.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Conservation Committee Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$5,000

- Article 23.** To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Broadband Committee Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$5,000
- Article 24.** To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Bicycles, Walkways & Trails Committee Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$2,000
- Article 25.** To see if the Town will vote to raise and appropriate the sum of \$3,000 for the Parks, Open Spaces, & Beautification Committee Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$2,000
- Article 26.** To see if the Town will vote to raise and appropriate the sum of \$120,331 for the Professional Services Account.
Legal Services \$35,000
Auditing Services \$24,750
Town Web Site \$ 2,481
Mapping Services \$ 5,100
Engineering Services \$ 20,000
Contract Assessing Services \$33,000

Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$56,813
- Article 27.** To see if the Town will vote to raise and appropriate the sum of \$10,000 for the General Assistance Account.
Select Board recommends: 4-0
Budget Committee recommends: 4-0
Last Year Appropriated: \$10,000
- Article 28.** To see if the Town will vote to raise and appropriate the sum of \$159,838 for the Civil Services Account.
Animal Control \$ 8,943
Generator Maintenance \$ 1,800
Tree Removal \$ 9,000
Street and Traffic Lights \$ 24,350
Hydrants \$115,745

Select Board recommends: 3-1
Budget Committee recommends: 4-0
Last Year Appropriated: \$159,873

- Article 29.** To see if the Town will vote to raise and appropriate the sum of \$18,675 for the maintenance and electricity of Town Parks.
 Select Board recommends: 4-0
 Budget Committee recommends: 4-0
 Last Year Appropriated: \$17,430
- Article 30.** To see if the Town will vote to raise and appropriate the sum of \$10,745 for the annual expenses for Town Buildings.
 Old Town Garage \$300
 Former Registry of Deeds \$1,300
 American Legion \$9,145

 Select Board recommends: 4-0
 Budget Committee recommends: 4-0
 Last Year Appropriated: \$10,000
- Article 31.** To see if the Town will vote to raise and appropriate the sum of \$20,000 for the town owned Eastern Slope Regional Airport.
 Select Board recommends: 4-0
 Budget Committee recommends: 4-0
 Last Year Appropriated: \$20,000
- Article 32.** To see if the Town will vote to raise and appropriate the sum of \$209,300 for Unclassified Town Insurance Accounts.
 Unemployment \$6,300
 Property, Casualty, Bonding, Liability \$68,000
 Contingency \$20,000
 Retirement \$115,000

 Select Board recommends: 4-0
 Budget Committee recommends: 4-0
 Last Year Appropriated: \$191,000
- Article 33.** To see if the Town will vote to raise and appropriate the sum of \$22,882 for Social Service Agencies.
 Social Service Agencies \$11,322
 Food Pantries \$9,060
 Senior Property Tax Assistance \$2,500

 Select Board recommends: 4-0
 Budget Committee recommends: 4-0
 Last Year Appropriated: \$21,065

Article 34. To see if the Town will vote to raise and appropriate the sum of \$12,071 for Unclassified Service Organizations.

Harvest Hills Animal Shelter	\$3,369
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,850
Southern Maine Planning/Development	\$1,302
Saco River Corridor Commission	\$1,050
MWV Economic Devel. Council	\$150
Maine Tourism Association	\$350
Select Board recommends:	4-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$10,630

Article 35. To see if the Town will vote to raise and appropriate the sum of \$2,350 for Unclassified Events.

Memorial Day Parade	\$500
Markers and Flags for Veterans Graves	\$850
Miscellaneous Town Events	\$1,000
Select Board recommends:	4-0
Budget Committee recommends:	4-0
Last Year Appropriated:	\$1,350

Article 36. To see if the Town will vote to authorize the expenditure of \$50,000 from the Credit Reserve Account to be used towards sidewalk reconstruction projects.

Article 37. To see if the Town will vote to authorize the expenditure of \$126,000 from the Credit Reserve Account to be used towards Public Works truck replacement(s).

Article 38. To see if the Town will vote to authorize the expenditure of a \$22,600 surplus in the Transfer Station Vehicle/Equipment Capital Reserve Account from the 2023 fiscal year to resurface and pave areas at the Transfer Station.

Article 39. Shall an ordinance entitled “June 2023 Amendments to the Land Use Ordinance Regarding Solar Energy Systems” be enacted?

Copies of the text of the ordinance are available from the Town Clerk.

Article 40. To see if the Town will vote to authorize the Select Board to carry forward any fund balance in excess of 15%, in accordance with the Fund Balance Policy, to a Credit Reserve Account, and to authorize the Select Board, by majority vote, to transfer up to \$5,000 for any single occurrence, with a maximum not to exceed \$25,000 in a fiscal year, to be used for unexpected occurrences.

- Article 41.** To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Fryeburg Area Snowmobile Association for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Select Board to enter into an agreement with the Club, under such terms and conditions as the Board deems advisable, for that purpose.
- Article 42.** To see if the Town will vote to appropriate \$5,000 from the cable franchise fee received from Charter Communications to pay to the Town of Conway for the continued coverage of Fryeburg municipal meetings and other Fryeburg events; and to authorize the municipal officers to enter into an agreement with The Town of Conway, under such terms and conditions as the municipal officers deem advisable, for that purpose.
- Article 43.** 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 44.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2023 and April 15, 2024 as the due dates, and to charge interest on each of the unpaid balances at 8% annually after October 15, 2023 and April 15, 2024, respectively.
- Article 45.** To see if the Town will vote to pay no interest on abated taxes or on overpayment of taxes for the tax year 2024 pursuant to 36 M.R.S.A. §506 (A).
- Article 46.** 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 47.** To see if the Town will vote to authorize the Select Board to accept or reject donations of personal property and/or to accept or reject gifts of money to the various accounts of the town upon such terms and conditions as the Select Board deems appropriate and to expend those moneys donated for specific purposes.
- Article 48.** To see if the Town will vote to authorize the Select Board, on behalf of the Town, to accept monies and/or grants from State, Federal and other sources, on the Town's behalf for purposes which the Select Board determine to be in the best interest of the Town; to accept such monies including, when necessary, the authority to sign contract and related documents and to accept conditions of approval; and to authorize the Select Board to expend such monies where they deem is in the best interest of the town.

- Article 49.** To see if the Town will vote to authorize the Select Board, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon; on such terms as they deem advisable, and to give public notice of sale and solicit sealed bids in a local newspaper, and execute a quitclaim deed without covenants; but before sale, if the former owner or owners of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute a quitclaim deed without covenants to sell and convey the property to him or her.
- Article 50.** To see if the Town will vote to authorize the Select Board to dispose of Town owned personal property with a value of \$25,000 or less, under such terms and conditions as they deem advisable.
- Article 51.** 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, 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 52.** To see if the Town will appropriate from credit reserve the overdrafts to Town accounts as of June 30, 2023.
- Article 53.** To see if the Town will vote to increase the property tax levy established for the Town of Fryeburg by Maine State Law LD1 in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

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

Dated this **27th** day of **April, 2023** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS
TOWN OF FRYEBURG**

Thomas Kingsbury, Chair

James Tyrrell

Richard Murray

Kimberly Clarke

Thomas Klinepeter



The image shows five handwritten signatures on horizontal lines. The first signature, 'Thomas Kingsbury', is in blue ink. The second, 'James Tyrrell', is also in blue ink. The third, 'Richard Murray', is in black ink. The fourth, 'Kimberly Clarke', is in black ink. The fifth, 'Thomas Klinepeter', is in black ink.

IMPORTANT INFORMATION

Town Office Hours

Sunday..... Closed
Monday..... 8:00 A.M. – 5:30 P.M.
Tuesday.....8:00 A.M. – 5:30 P.M.
Wednesday... 8:00 A.M. – 5:30 P.M.
Thursday..... 9:30 A.M – 6:30 P.M
Friday..... Closed
Saturday..... Closed

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

June 19, 2023 - Juneteenth	September 4, 2023 – Labor Day
July 4, 2023 – Independence Day	November 10, 2023 – Veteran’s Day
October 09, 2023 – Indigenous People Day	December 25, 2023 – Christmas
November 23 & 24, 2023– Thanksgiving	January 15, 2024 -Martin Luther King Jr
January 1, 2024 – New Years Day	May 27, 2023 – Memorial Day
February 19, 2024 – Presidents 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:

June 19, 2023 - Juneteenth	October 09, 2023 – Columbus /Indigenous People Day
September 4, 2023 – Labor Day	December 25, 2023 – Christmas Day
November 10, 2023 – Veteran’s Day	January 15, 2024 – Martin Luther King Jr.
January 1, 2024 – New Years Day	March 31, 2024– Easter
February 19, 2024 – Presidents Day	
May 27, 2024 – Memorial Day	

IMPORTANT INFORMATION

Town Department Telephone Numbers and Contact Information

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

Dates to Remember – 2020/2021

June 06, 2023..... Local Elections
June 08, 2023..... Town Meeting
Oct 01 – Oct 08, 2023..... Fryeburg Fair
October 15, 2023..... 1st Half of taxes due
October 15, 2023..... Dog licenses can be renewed
November 7, 2023..... Election Day
December 31, 2023..... Dog licenses expire
February 1, 2024..... Dog license late fee of \$25 charged
April 1, 2024..... Homestead & Veterans Exemption Applications due
April 15, 2024..... 2nd Half of taxes due

General Assistance Information

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

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

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

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