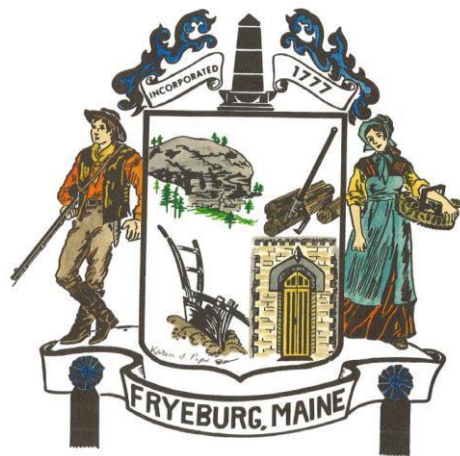


# TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

*Founded by General Joseph Frye*



## 152nd ANNUAL REPORT

For Fiscal Period

July 1, 2022 through June 30, 2023

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# DEDICATION

Small town communities such as Fryeburg depend on its citizens to answer the call when called upon and take care of their own when needed. Here, we are reliant on each other as we weather each winter, and also as we celebrate each summer. Having a community like Fryeburg requires some to have a servant's heart and an eye for others. This year's Town Report is dedicated to Jimmy Oliver, a cherished member of our community who has worn two vital hats: trusted pharmacist and dedicated volunteer first responder.

For many years, Jimmy has ensured the health and well-being of our residents through his expertise at Oliver's Drug Store. Some of us remember the drugstore as a place that was much more than just a pharmacy when it was located in the middle of town. When the family business was bought out by LeVerdier's (which became Rite-Aid and eventually Walgreens), Jimmy continued serving the town and its residents as a pharmacist. His knowledge, professionalism, and genuine care have built trust and fostered a sense of security for countless individuals and families.

Beyond the pharmacy walls, Jimmy selflessly served for many years as a volunteer first responder with Fryeburg Rescue. His willingness to step forward in times of crisis, regardless of the time of night, demonstrates a remarkable commitment to the safety and well-being of our community.

Chances are, if you lived in Fryeburg for the past 40 to 50 years, if you needed medical attention or needed medicine, then there's a very good chance you were offered a helping hand from Jimmy. His service to the community does not end with the pharmacy or Fryeburg Rescue. He has been a constant volunteer for Fryeburg Recreation, and in addition Jimmy has served on a variety of committees for the town. Fryeburg is incredibly fortunate to have Jimmy Oliver as a vital part of our town, and it is our honor to have the Town Report dedicated to him.





**The 2024 Fryeburg Fair will be held September 29th - October 6th**

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 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
Deputy Clerk/Registrar of Voters/GA Administrator	Kelly Woitko
CEO/Local Plumbing Inspector/Assessors' Asst/Safety Director	Caleb Bowles
Office Clerk	Mary Ellen McLaughlin
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	George Walker
Police Detective	David Lyons
Patrol Officer	Sandra Stout
Patrol Officer	Gavin Hunt
Reserve Officer	Michelle Legare
Reserve Officer	Spencer Teixeira
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Rex Schweighofer
Reserve Officer	Jarrold Wiswell
Reserve Officer	William Keith
Reserve Officer	Mike St. Laurent
Reserve Officer	Harry Sims
Reserve Officer	Alexander Walker
Reserve Officer: Rest in Peace End of Watch 06/06/2017	Nathan Desjardins
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	James Peluso
Transfer Station Attendant	Joshua O'Connell
Transfer Station Attendant	Andrew Mutrie
Seasonal Equipment Operator	Stephen Burke
Part Time Transfer Station Attendant	Tom Cossette
Part Time Public Works Crew	Jake Cummings

<b>Library</b>	
Librarian	Maryann Eastman
Library Aide	Donna Merritt-Jackson
Library Aide	Jennifer Layne-Eastman

<b>Recreation</b>	
Recreation Director	Rick Buzzell
Recreation Programmer	Mackenzie Buzzell
Teen Center Coordinator	Meredith McClurg
Teen Center	Kayrin Johnson
Recreation Maintenance	William Jordan
Recreation Maintenance/ Teen Center	Donald Calderwood

## 2023 MUNICIPAL OFFICERS

### Elected Officials

<b>Select Board</b>	<b>3 Year Term</b>
Jim Tyrrell	2025
Thomas Klinepeter	2025
Thomas Kingsbury	2024
Michiye Harper	2026
Greg Huang-Dale	2026
<b>School Board</b>	<b>3 Year Term</b>
Marie Struven	2026
Eli Goodwin	2024
Elizabeth Bosworth	2026
Allison Leach	2024
Mary DiNucci	2024
Linda Card	2025
Vacant- Alt	2024

### Appointed Officials

<b>Town Manager, Road Commissioner</b>	<b>Bookkeeper, Treasurer, Tax Collector, Local Health Officer</b>
Katie Haley	Ruth Antonucci
<b>Deputy Clerk, Registrar of Voters/ GA Administrator</b>	<b>Office Clerk, Administration Assistant</b>
Kelly Woitko	Mary Ellen McLaughlin
<b>Code Enforcement Officer/Local Plumbing Inspector</b>	<b>Town Clerk</b>
Caleb Bowles	Theresa Shaw
<b>Chief of Police</b>	<b>Police Lieutenant</b>
Aaron Mick	George Walker
<b>Police Detective</b>	<b>Police Officers</b>
David Lyons	Sandra Stout
 	Gavin Hunt
<b>Fire Chief</b>	 
Andrew Dufresne	<b>Reserve Police Officers</b>
 	Mike St.Laurent
<b>Deputy Fire Chief</b>	Spencer Teixeira
Chet Charette	Dale Stout
George Walker	Harry Sims
 	Michell Legare
<b>Fire Warden</b>	Josh Grzyb
Andrew Dufresne	Rex Schweighofer
George Walker - Deputy	Jarrod Wiswell
Eric Meltzer - Deputy	William Keith IV
David Richardson- Deputy	Robert Crawford
Chet Charette- Deputy	

## Appointed Officials

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### **Animal Control Officer**

Cynthia Eaton

### **Planning Board**

Patrick Emery

Stephen Chase

Tom Rebmann

Ed Price

Greg Hatch

Payton Hastings

### **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

Dylan Harry

Stan Rullman

Donna Girard

Jennifer Rullman

### **Bicycle, Walkway, and Trails Committee**

Holly Foster

James Oliver

### **Economic & Community Development**

Tom Rebmann

Kelisha Ryan

### **Tree Warden**

Richard Andrews II

### **Board of Appeals**

Christopher DeVries

Kristine Gould

Toby Veno

David Balise

David Murch

### **Cemetery Committee**

Richard Andrews II

Barbara Lawrence

### **Saco River Corridor Comm.**

Elbridge Russell

Nora Schwarz

### **Budget Committee**

Patrick Emery

Stephen Chase

Bruce Baker

Edward Price

Jim Tyrrell

### **Eastern Slope Airport Auth.**

Gene Bergoffen

Don Thibodeau

Elbridge Russell

Eric Meltzer

### **Parks, Open Space and Beautification**

Tess Dana

Hayden Draper

Maria Manning

### **Election Workers**

Barbara Gushee

Jon Hendrickson

Diane Gushee

Kathy Moreland

Donna Woodward

Shannon Harriman

John Weston

Teresa Prouty

Dayle Carter

Katie Haley

Jennifer Regan

Meggan Day

Richard Krasker

Ruth Antonucci

Zach Shivers

Nora Schwarz





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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

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

Janet T. Mills  
Governor

## UNITED STATES CONGRESS



### **Maine Senators:**

#### **Susan Collins**

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

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

<http://collins.senate.gov>

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

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

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

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

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

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

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

<http://golden.house.gov>

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

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

# United States Senate

WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

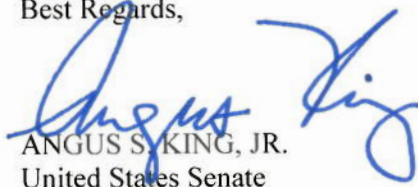
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,



ANGUS S. KING, JR.  
United States Senate

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.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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 2024. 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](mailto: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](mailto:Richard.Bennett@legislature.maine.gov)

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



# HOUSE OF REPRESENTATIVES

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

## **Caleb Joshua Ness**

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

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve the citizens of District 82 in the Maine House of Representatives. Representing you is an honor and a privilege I take seriously. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that wait in the 2024 legislative session.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities.

I will continue to serve on the Joint Standing Committee on Innovation, Development, Economic Advancement and Business as we tackle matters that are crucial to our community.

I encourage you to actively participate in your state government by monitoring all legislative proposals being worked on at the State House by visiting the Legislature's website at [www.legislature.maine.gov](http://www.legislature.maine.gov). From here, you can browse bill summaries, view our legislative session and public hearing schedules, submit testimony, listen to committee hearings or watch live streaming video of the House and Senate.

Once again, thank you for the opportunity to represent you. Hearing your thoughts on the issues that are important to you helps me to better serve you. Please, do not hesitate to call anytime if you feel you need my assistance. If you would like to be added to my email list, you can do so by emailing me directly with your request at [Caleb.Ness@legislature.maine.gov](mailto:Caleb.Ness@legislature.maine.gov).

Sincerely,

Caleb Ness  
State Representative

District 82 Brownfield, Fryeburg, Lovell, Hiram & Porter



Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 18.

The First Regular and First Special Sessions of the 131<sup>st</sup> Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at [Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

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

Richard Bennett  
Senator



## **Town Manager's Report For 2023**

Dear Fryeburg Citizens,

Once again, I want to express my honor to be writing this report as the Town Manager of Fryeburg. I feel fortunate to be able to live and work in this wonderful town. This is largely because of the great people here.

At Town Meeting voters will be asked to approve 58 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 while also recognizing that the Town needs to maintain our assets (such as roads and properties) as well as provide our departments with the tools, equipment and programs to do their job in the most efficient way possible.

In total the budget increased 6.7%.

New this year is the need to budget for the mandated employer contribution for paid Family Medical Leave Act, which begins January 1, 2025. This requires employers to pay 0.5% of employee wages towards FMLA. This resulted in an accumulated total of approximately \$46,000 across all of the departments and is 20% of the total budget increase.

The Town consistently sets aside money for the eventual purchase of a new fire engine and to purchase a new police cruiser. This year we are also asking for the approval to replace the Fire Chief's Command Vehicle; the current vehicle is 11 years old and has almost 7,000 hours on it. We are also asking voters to approve setting aside \$150,000, which is estimated to be half of the total cost of replacing the 2011-wheeler/plow truck used by Public Works for hauling and plowing; the next half will be included in next year's budget and purchased then.

An article published in the March 2024 Maine Town & City magazine noted that there are over 250 openings in law enforcement positions across the state. Police Departments have been forced to be increasingly competitive with wages to attract officers and the Town of Fryeburg is following suit. While the Police Department operated short-staffed for much of the year, with officers showing some incredible dedication to the Town and public safety, we are now fully staffed. We believe that this is largely due to our efforts to increase wages coupled with a recognized increased professionalism of the department.

Along those lines, our Police Department is undertaking an effort to become accredited. Accreditation is accomplished via a thorough and intense review process that assesses high liability operations. This promotes transparency, safety, and professionalism within the department.

As you are likely aware by now, the voters will be asked to approve the issuance of general obligation bonds or notes in an amount not to exceed \$16,000,000 to construct and equip a new Municipal Complex. I urge voters to take note of the wording "not to exceed \$16,000,000". The total amount borrowed could very likely be less, depending on the receipt of grants. The bond question is the primary question, but there are a series of other questions that will be asked at town meeting which are mostly serving to allow

the use funds currently on hand towards the Municipal Complex; approval of these would further reduce the amount needed to be borrowed.

If approved, the Town will work with a bond consultant to ensure that we get the most competitive rates with the most flexible terms. The Financial Statement included in the Town Meeting Warrant depicts the total principal and interest to be paid, using a 20-year bond term and an interest rate at 4.75%. The actual interest rate is expected to be quite a bit lower than 4.75%, but the Select Board again wanted to be able to show a “worst case scenario”.

As the Town Manager, and also as a tax payer myself, I implore people to approve the Municipal Complex. There is a need for this new facility and the need is not going to go away; we have been ignoring the issue for too long already and the time to act is now. The more we delay, the more it will cost taxpayers in the end, whether it be in eventual construction costs for a new building, repairs to our current facilities, or in potential fines or legal fees based on the many existing non-compliance issues.

The Municipal Complex Building Committee has done an amazing job of selecting and working with an architect (Port City Architecture, who specialize in municipal buildings) and coming up with a building design that fits into the look and feel of our rural town and accounts for departmental growth and evolution. The total projected cost of \$16,000,000 includes final engineering, permitting, bidding, construction oversight, building construction, site work, and all building utilities, furniture and fixtures. There may be temptation to compare this project to projects that other towns are working on and I urge you all to recognize that it is incredibly difficult to make fair comparison of projects; what works in one town may not be a good fit in our town and there are many variables when comparing vastly different projects.

There are features of the new building that will enable the Town employees, notably our first responders, to better serve the residents, visitors and businesses. The new Municipal Complex will employ systems to improve efficiency. Energy efficiency is not only environmentally responsible but also financially prudent in the long term. Consolidation of departments can streamline operations and reduce redundant expenses, improving overall productivity. Selling the current town office and fire department buildings can generate revenue for the town while also putting those properties back on the tax rolls, potentially increasing tax revenue in the future. All these efforts should indeed benefit the taxpayers by optimizing resource usage and maximizing returns on investments.

Investing in infrastructure like the Municipal Complex is a proactive step for our busy town. Not only does it ensure that essential services are maintained at a high level, but it also contributes to the overall well-being of our community. Providing employees with suitable spaces and tools not only boosts morale and retention but also enhances productivity and service quality. Moreover, offering respectable facilities can be a crucial factor in attracting and retaining talent. Beyond internal benefits, such investments also signal the town's commitment to its own development and can serve as a model for others. A well-maintained Municipal Complex will instill confidence in residents, attract businesses, and stimulate economic growth. By investing in itself, the town sets a standard for excellence and becomes more appealing to potential investors and stakeholders. The benefits of the Town of Fryeburg Municipal Complex extend far beyond just providing space for town employees. It's an investment in Fryeburg's future and its people.

Please reach out at any time with questions or comments; I appreciate input and feedback.

Respectfully Submitted, Katie Haley

## Select Board Report 2023

Dear Residents of Fryeburg,

Fryeburg is a place we all call home, a community built on the foundation of hard work, cooperation, and friendship.

As we navigate through the challenges and opportunities that come our way, we stand together as one united community. Your input, feedback, and involvement in local issues are crucial to shaping the future of Fryeburg. Your willingness to contribute your time and effort does not go unnoticed. I encourage each and every one of you to stay engaged, attend town meetings, and participate in community events.

I am pleased to invite you to become even more involved in shaping the future of Fryeburg by joining one of our town committees. Whether you have a passion for conservation, beautification, education, planning, or any other aspect of community life, there is a committee for you to contribute your skills and expertise. Your participation will not only benefit our town but also provide you with a unique opportunity to make a meaningful impact.

Furthermore, I encourage you to explore new ideas for change and improvement within our community. Your creativity and fresh perspectives are valuable assets that can help us evolve and grow as a town. Embracing innovation and considering new approaches will enable us to address challenges and seize opportunities in exciting ways.

It's important to remember that in any organization like the Town of Fryeburg, there are established policies and procedures in place to guide operations and ensure consistency. Even if one might not agree with a particular policy or procedure, it is typically necessary to adhere to it until it is officially revised or updated, many times by town vote. Positive changes can be made to policies that no longer align with the town's goals or values. You can play a vital role in the improvement of policies by providing constructive feedback, suggesting changes, or engaging in discussions with town officials. By voicing concerns, offering solutions, and advocating for updates to outdated policies, individuals can contribute to a more effective and efficient framework that better serves all of Fryeburg and its residents.

Your voice matters, and your actions can make a difference in the direction we take as a town. United, we can continue to make Fryeburg a place we are all proud to call home.

Thank you for your support and commitment to our community. Let us continue to move forward together, making Fryeburg a welcoming and thriving place for all.

Thank You,

James Tyrrell, Chair of the Selectmen, Town of Fryeburg

## Registrar Of Voters Report For 2023

The Registrar of Voters participates in the following from July 1, 2022 through June 30, 2023

08/11/2022- Special Town Meeting  
11/08/2022- State Wide Referendum and Municipal Election  
05/24/2023- M.S.A.D 72 School Budget  
06/06/2023- Municipal Election  
06/08/2023- Town Meeting

The current registered voters as of June 30, 2023 are broken down as follows

Democrats- 817  
Republicans- 668  
Green- 126  
Unenrolled- 711  
Libertarian- 3  
No Labels-2  
X- 1  
Total Registered Voters 2,328

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 11, 2024  
David and Doris Hastings Community Center  
Arts Center  
59 Recreation Dr.  
Fryeburg, Maine 04037



Town Meeting June 13, 2024  
Leura Hill Eastman Performing  
18 Bradley St.  
Fryeburg, Maine 04037

## Clerks Report 2023

### **Vital Statistics**

Marriages	83
Births	7
Deaths	35

### **Animal Welfare**

Males/Female	65
Female Spayed/Male Neutered	293
Total	358
Kennels	18

### **Motor Vehicle Transactions**

	<b><u>2022</u></b>	<b><u>2023</u></b>
Passenger	2516	2302
Motor Home	14	21
Commercial	128	132
Trailers	415	453
Farm	50	54
Motorcycles	167	143
Coach/Emergency	3	3
Tractor/Spec Mobile Equip	0	0
Spec Equip	6	2
Buses	3	3
Title Applications	442	439
Duplicate Registrations	36	27
Lost Plates	30	36
Transfers	149	160
Sales Tax Forms	712	672
Transit Plates	19	41
Excise Only	28	33
Duplicate Stickers	85	122

## Fisheries & Wildlife

### Registrations

**211\***

Boats	73
Milfoil	78
ATV	33
Non Res ATV	129
Snowmobiles	177
Non Res Snowmobiles	

### Licenses

**56\***

Fishing	0	Migratory Waterfowl	7
Salt Water	23	Pheasant	4
Non Res Fishing	35	Spring Turkey	10
Hunting/Fishing Comb	12	Bear Permits	2
Non Res Hunt/Fish Comb	21	Non Res Bear Permits	0
Hunting	8	Coyote Night Hunt	3
Non Res Hunting	1	1 Day Fishing	5
Archery/Fish Combo	3	3 Day Fishing	7
Archery	1	7 Day Fishing	3
Non Res Archery	3	15 Day Fishing	3
Crossbow	1	Military Hunt/Fish	0
Non Res Crossbow	2	Archery Antlered	0
Jr Hunt	1	Exp Archery Anterless	0
Non Res Jr Hunt	0	Apprentice Hunt	0
Res Small Game	2	3 Day Atlantic Salmon	0
Non Res 3 Day Small Game	5	Over 70	1
Muzzleloader	2	Super pack	3
Non Res Muzzleloader	0	Outdoor Partners	0
		Apprentice Archery	0

## **Fryeburg Public Library Annual Report 2023**

### **Creating Unity in the Community**

#### **Our Mission**

To maintain a strong partnership with the community, encourage the culture of education and learning, and promote the pleasure of reading for all ages. We strive to maintain the historical integrity of the library's rich history and to grow its potential as a foundational institution providing access to information for everyone. We consider ourselves to be a window on the past and a door to the future as we broaden opportunities, increase our technology, and improve our service. We are dedicated in our continued service to the community.

#### **Recap of the year 2023**

It was an eventful and fun year at the library. We had 6,125 patrons use our services over the course of the year, borrowing 6,468 items including garden buckets, STEAM kits, Book lights, as well as books. We added 125 new patrons this year, for a total of 1,489. The library hosted 189 adult programs and had 848 people attend. Our 45 children's programs saw 177 participants. Every week was something new and fun!

In January, we hosted local Author Robert Spencer, who discussed his 3 books, all set locally. Karen McCarthy gave a presentation on her experiences as a nun and teaching in the Boston area. We started our book sale, which by the end of December had raised \$429. Thank you all who donated books for the sale, we really appreciate your generosity.

February was very busy with regular groups meeting.

March saw the Cat in the Hat visiting the library with a special thank you to Chief Mick who came in costume and read Dr Suess books to the gathered children. The Library also hosted local author and photographer Joe Shaw.

April brought the Library Scavenger Hunt. NDEC provided FREE computer classes on various topics including Identifying Frauds and Scams and Learning About Devices.

In May we began our Moon Light Club, a monthly spiritual discussion group. We added a new book group, the Spiritual Book Group, where a wide range of spiritual books are read and discussed.

The lovely month of June brought a Poetry reading from a local author, CS Parker. The Rotary donated two autographed books to be raffled off. We began our Summer Reading Program.

In July local author and historian, Kyle Newton gave a presentation on the Local Legend of Maine's First Pirate Dixie Bull. Santa Claus also came to visit for our Christmas in July event.

In August, we again hosted local Karen McCarthy, who presented a program entitled "I Exist". The Town Maintenance Crew built the raised garden beds for the Community Garden. We will be planting them in the Spring of 2024 with vegetables and flowers for the community to enjoy.

In September Seacoast Security upgraded our alarm systems. Regular group meetings took place.

In October, while the library was closed during Fair week, we conducted inventory, a painstaking and lengthy procedure. Luna Paranormal Research came and did a ghost hunt at the Library and in the Deeds Building next door. The Library created a display at the Fair and won First place.

In November the Community Concepts Finance Corporation and the Northern Forest Center, Inc provided the Library with a new laptop computer made possible with a grant from the Maine Connectivity Authority and the US Department of Agriculture.

In December we hosted local author Laurel Dodge for a book signing of the *The Buoyant Letters of Mimsy Bell*. Another local author, Don Osbourne showcased his children's book *The Turtle Who Wanted to Fly*. Luna Paranormal Research held a Victorian Christmas Tea with the Spirits. Santa Claus visited the library not just once but twice! Also, Asa Pike IV and his wife Karen, donated to the Library a cribbage board that was hand built by Clarence Mulford. The board is a work of art, and is available for patrons to use in the Library.

NOW, the biggest news of all! The Stephen and Tabitha King Foundation awarded the Fryeburg Public Library with a \$50,000 grant to replace the old bookshelves in the fiction section! This will complete the main room renovations of replacing the shelving. We are expecting the work to take place in the first quarter of the new year 2024.

During this very busy year, we also replaced the public computer desks and chairs, and had the Saco Valley Garden Club assist with the care of Rachel's Garden. We continue to work on purchasing the most popular and interesting books available, providing free wi-fi and computer use, hosting events and classes yearlong.

### **A Word of Thanks**

The Library wishes to thank all our patrons for their kind and passionate support throughout the year, and for their generous donations of books, money, and time. We want to thank the citizens of Fryeburg who support our efforts to provide free information with their votes at Town meeting. We want to thank the Friends of the Library for their partnership, assistance on projects, and their support in all things. We appreciate all of you and your efforts.

The Director wishes to personally thank both Aides for all their hard work, their willingness to adapt to evolving situations, and their dedication to the library.

Respectfully submitted by, Maryann Eastman, Director,  
with Jennifer Layne-Eastman, Aide, and Donna Merritt-Jackson, Aide



## **Fryeburg Recreation Report for 2023**

In 2023/24, our participation numbers soared to unprecedented heights. Whether it was the energy buzzing through our youth programming or the vibrant community spirit at our Teen Center, we consistently welcomed impressive crowds ranging from 150 to 300 participants per session. This surge marks a remarkable 50% increase from the engagement we witnessed a decade ago; this is a testament to the growing enthusiasm within our community. And let's not forget the thriving adult programs and the explosive turnout at our 4th of July fireworks, making 2023 a year of not just numbers, but of community connections and shared joy at Fryeburg Recreation.

Behind the scenes of our record-breaking year lies the heart of our community-dedicated volunteers, local businesses, and the generous spirit of our residents. Our fundraising efforts hit the bullseye with the triumphant success of our Golf Tournament, the excitement of the Fryeburg Fair Raffle, and the fun we had at our 2nd annual Dinner Auction. These achievements stand as a testament to the hard work of our volunteers and the unwavering support from businesses and community members who sponsor and participate in these events. It's truly humbling to be part of a community that rallies together, providing the invaluable support that fuels our programs. To our sponsors, donors, and the entire Fryeburg family, we extend our deepest gratitude. Your support is the foundation upon which our successes are built, and we feel incredibly blessed to be surrounded by such generosity.

We would also like to welcome the newest member of our team. Lindsay Knapp started October 1st as our Community Initiative Coordinator and hit the ground running. She has brought a ton of energy and fresh ideas to Fryeburg Recreation. She has been the driving force in organizing our once-a-month free community dinners as well as adding many new programs like Paint the Town, Yoga, Pilates, Coffee hour etc. and there are more exciting things in store for our community in the near future. We are very lucky to have Lindsay onboard.

Our journey to enhance and expand never truly ends, and we're always looking towards the future with aspirations big and small. Whether it's a major project or the everyday essentials, your support makes a significant difference. If you share our passion and have a desire to contribute to our goals, we warmly welcome your involvement. Don't hesitate to reach out; your consideration means the world to us, and together, we can continue building something truly special. Thank you for being an integral part of our community's journey.

Another year and another shout out to William Jordan and Jimmy “The Diesel” Oliver for keeping the grounds looking immaculate as always.

We are looking forward to another year of exciting growth and new adventures in 24/25

Yours in Recreation  
Rick Buzzell

## **Town Report Police Department 2023**

2023 was a difficult year for the Fryeburg Police Department and the town as a whole. We managed to operate most of the year down 50% of our full-time staffing. The PD saw the loss of four full time employee's during the course of the year. In May, Officer Raul Sanchez made a quality-of-life decision to leave Law Enforcement and Justin Greetzinger left us in June to move on to the Oxford County Sheriff's Department. We lost Sergeant Henry Small in July after a series of injuries and Lieutenant Michael McAllister to retirement in September. I would like to wish all four the very best in their new endeavors.

The Town of Fryeburg saw some wild weather with unprecedented storms throughout 2023. Fryeburg experienced rain through most of the Spring and Summer. The Saco River was flooded for the most part of the year. We had several extended power outages through town and we experienced snow, ice and wind events that taxed our services in November and December.

I would like to take a moment here to express my gratitude to the service of Michael McAllister. Mike served the Police Department and the Town of Fryeburg for thirty-five years with dedication. He rose through the ranks to Lieutenant and served as acting Chief on more than one occasion. He wore many hats in the PD, Department Prosecutor/Court Officer, Dive Team, Search and Rescue, Boat Operator, Officer in Charge etc. He also handled countless difficult calls with professionalism, compassion and curtesy even in the most difficult of times. He undoubtedly experienced a great deal in the course of his career. Mike was instrumental in helping me transition from Dixfield to Fryeburg as the "New" Chief, and I can't thank him enough for that! Micheal McAllister, enjoy your retirement. It is well deserved and Thank You for your Service.

We hired two new fulltime officers, the first coming in June and the second arriving in August. Joining the department is Det. David Lyons, David is a seasoned police officer after having retired from the Maine State Police and formerly serving as the Chief of Police in Bridgton among his many stints of service. Lt. Goerge Walker was coaxed out of retirement after formerly serving as Lieutenant in Conway, NH and formerly working for the Fryeburg Police – Welcome back, George!

I would like to take this opportunity to express my gratitude for the support from the Fryeburg community. That support is greatly appreciated by the men and women of the Fryeburg Police Department, without which we could not achieve the excellence that we strive for on a daily basis.

In conclusion, I wish to thank each of the Town departments and boards, with whom we work seamlessly to provide the best quality of service and professionalism to our residents. Know that the men and women of the Fryeburg Police Department are ready, 24/7, to protect and serve throughout the year.

Respectfully Submitted,  
Chief Aaron Mick

## Police Department Summary of Activities for the Calendar Year 2023 Statistics

<b>Total Incidents Logged: 4223*</b>		
911 Hang-up's 275	Larceny 11	
Accidents: Motor Vehicle 150	Littering/Trash Disposal 1	
Alarms: Intrusion, Vehicle, and Panic 81	Lost/Found Property 8	
Animal Complaints 23	Missing Persons 10	
Assaults 17	Motor Vehicle Complaints 85	
Assists: Other Agencies, Fire, Rescue, Citizens, etc. 196	Motor Vehicle Stops 91	
Burglary 6	Noise Complaints 18	
Building Checks/Directed Patrols 336	Rape 2	
Civil Matters 31	Safety Hazards 21	
Criminal Trespass 20	Suspicious Activity 123	
Disturbances 21	Suspicious Person 43	
Disabled MV's 10	Theft 33	
Domestic Disturbance 28	Unwanted Subject 1	
Fraud 9	Unattended Death 11	
Harassment 20	Weapons Offense 4	
Juvenile Offenses 32	Welfare Check 65	
		<b>Total Arrests Made in 2023 = 58*</b>



## **2023 Annual Report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden**

I am pleased to submit the annual report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden for calendar year 2023.

### **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 are 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 32 members, and an Auxiliary with 6 members. We work in partnership with our mutual aid communities 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 and Duties**

The Fire Department responded to a total of 357 incidents (calls for service) in calendar year 2023, an increase of 54 incidents from 2022 (↑17.8% from 2022). There were many critical incidents in 2023 with flooding calls and water related emergencies showing the highest incident rate. Following in the next highest increase was incidents involving back-country rescues, assisting ambulance personnel, followed by an increase in motor vehicle crashes. 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.

2023 Calls for Service by incident type:

Structure Fires	7	Motor Vehicle Fires	3
Chimney Fire- Other fires	4	Woods- Brush- Grass Fires	3
Potential Fires - Smoke Smell	9	Investigations- Enforcement	10
Carbon Monoxide Incidents	6	Hazardous Condition/ Cancelled Enroute	2
Propane Leaks- LPG Smell	10	Motor Vehicle Crashes	52
Assist EMS- Rescues	38	Assist Law Enforcement	5
Good Intent/ Public Service	24	Traffic Control/ Lines/ Flooding	107
Cancelled Enroute	1	Mutual Aid (Given)	27
Smoke & Fire Alarms	49	<b>Total</b>	<b>357</b>

### **Burn Permits and Inspections**

A total of 471 Burn Permits were issued in calendar year 2023, an increase of 93 permits from 2022 (↑24.6% from 2022). Permits may be obtained on-line, free of charge, by visiting the Fire Department section of the Town of Fryeburg website. Permits may also be issued in person by the Fire Chief, who is the Forest Fire Warden per MRS, Title 12: Part 11: Chapter 807: Subchapter 1: §89021, during normal business hours at Fire Headquarters. Deputy Fire Wardens who can also issue permits and investigate compliance of open burning laws within Fryeburg per MRS, Title 12 are Eric Meltzer, George Walker, David Richardson, Chet Charette, and Dana 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 in buildings, schools, and large venues. The Fire Chief works side-by-side with the Fryeburg Code Enforcement Officer, Health Officer, or State Inspector on any fire or life safety issues.

### **Fire Prevention & Public Safety Education**

The COVID-19 pandemic subsided during 2023 but continued to present challenges for delivery of education programs in the local school system and daycare centers. Sporadic resurgences of the spread of COVID-19 and the Flu Virus have continued and effected 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. We are happy to see public outings, parades, and other public events such as the annual “Trunk or Treat” Halloween event returning to normal attendance. A Special thank you is due to the dedicated staff of the “Night of Lights” New Years gathering where there was a strong attendance and public support for a second year of this fantastic community event.

### **Notifications and Preparedness**

The Fryeburg Fire Department works closely with our public safety partners here in Fryeburg. Stay informed of emergency information by tuning to a local radio station, check our website at [www.fryeburgmaine.org/firedepartment](http://www.fryeburgmaine.org/firedepartment) for alerts (or our Facebook Page) as well as information from Oxford County Emergency Management Agency. For more information about personal and family preparedness please visit [www.ready.gov](http://www.ready.gov).

### **Grants**

The Fryeburg Fire Department strives to find creative funding solutions for projects and capital expenditures through grant opportunities, both public and private. During 2023 the Fryeburg Fire Department was able to secure over \$20,000.00 in Grant Funding for equipment, capital expenditures, and Federal Emergency Management Agency (FEMA) storm reimbursements. These programs allow the Fryeburg Fire Department to decrease the impact on 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. 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. During 2023, Fryeburg EMA worked with Oxford County Emergency Management to update the County Hazard Mitigation Plan, endorsed by the Selectboard on January 25, 2024.

The Winter Storm of December 18-20, 2023, strained local public safety resources and those of our mutual aid partners. The high number of emergency incidents experienced across all of 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. Fryeburg Emergency Management was able to request Federal Emergency Management Agency (FEMA) storm reimbursements, which were approved to be issued to the Town of Fryeburg to cover expenses incurred during the storm response and recovery. 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 when 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 of 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 times, and improve the departments capabilities with aggressive training programs. We are always searching for new members and will provide firefighter basic training for new members. If you would like more information about joining the Fryeburg Fire Department stop in and speak to the Fire Chief or email to [fryefire@fryeburgmaine.org](mailto:fryefire@fryeburgmaine.org).

Stay safe and healthy in 2024.

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

## **Public Works Report For 2023**

To the citizens of Fryeburg 2023

I would like to first thank our Public Works crew, Mitchell Sparks, Matt Jensen, Jason Cummings, James Peluso, and Steve Burke, for their jobs well done. We have had some late nights plowing and sanding and early mornings dealing with snow cleanup. The freezing rainstorm we had in January was a challenge to stay on the roads without sliding off.

We also have dealt with a good number of washouts from heavy rain. Our biggest washout was Corn Shop Road, which I hope to have fully repaired this spring.

Aside from our regular everyday duties of roadside mowing, culvert replacing, ditching, grading, and mowing the town's 16 cemeteries and 7 parks, Little Chatham Road was rebuilt and paved this past year, as well as a new sidewalk on Smith Street from Main Street to the walking trail.

The next big project will be Pine Street, which will be completed this coming summer.

We have upgraded our public works fleet with a 2023 Volvo loader to replace the 20-year-old loader, as well purchased a F150 and an F250 to replace our pick-ups.

The crew at our Transfer Station, Andy Mutrie and Josh O'Connell continue to do an excellent job of working with people who come in asking questions about recycling and other things and keeping the place organized and clean. We did some concrete work there this past year and plan on repaving a portion of the driveway that has been on the decline for some time now.

We are hoping for an early spring so we can get back out there and get a bunch of projects done.

Lester France, Public Works Director

## Code Enforcement Office Report for 2023

To the citizens of the Town of Fryeburg

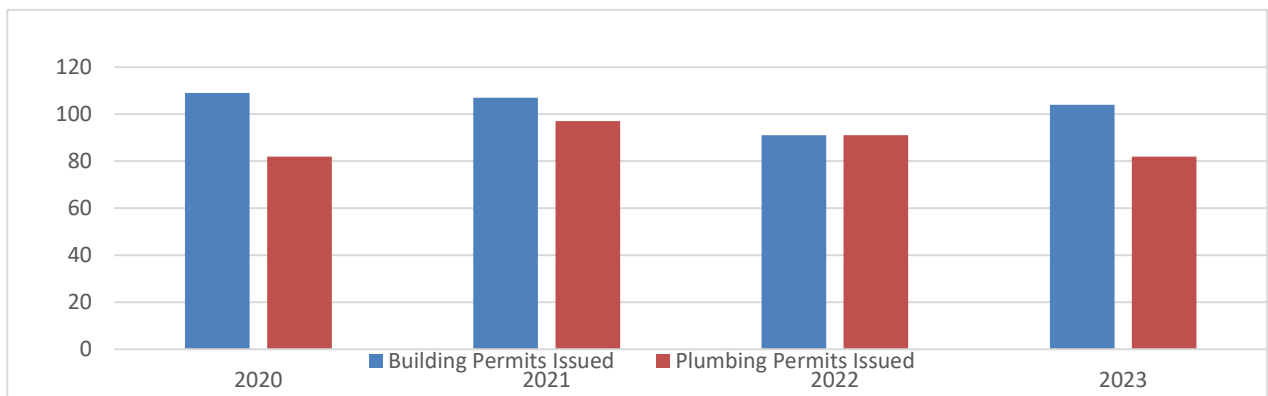
My name is Caleb Bowles and I just started working in Code Enforcement this past October. This year, 2023, was a very busy year in the Code Enforcement office. There was a total of 104 building permits and 82 plumbing/septic system permits issued. This was an increase of 14 more building permits issued compared to last year. There were 19 new houses being built, along with numerous additions on existing houses. Another thing to note, there were 8 permits issued for roof mounted solar panels. This number seems to be rising each year as more and more people look to switch over to clean energy. The other building permits issued were a mix of renovations, garages, and sheds. There are also some larger projects that are underway. This includes a new pavilion, bakery, café, flower shop, and 3 new residential housing developments.

As with any Code Enforcement position, I spent a considerable amount of time dealing with violations to the Land Use Ordinance. Violations have been very wide ranging, including shoreland violations, septic issues, non-compliant signs, and health and safety issues. A significant issue that I face as the Code Enforcement Officer, is the issue of junkyards and “messy” properties. The town is currently pursuing legal action against 2 different properties that are in violation of the Land Use Ordinance. This is an issue that plagues all CEOs in Maine and I will continue to look to rectify these individually. Please contact me at any point if you have concerns about potential violations that are occurring and I will do my best to investigate and address the concerns.

I have been working with the Fryeburg Planning Board on revisions to 2 different sections of the Land Use Ordinance. First, we have been revising our current sign ordinance to better regulate the construction of new signs. With the population growing, more business is bound to come to Fryeburg. In preparation for this, the goal is to have a sign ordinance that maintains Fryeburg’s image as a small town. The other ordinance that is being created is for Short-Term Rentals. With over 70+ short-term rentals in town, there is no real way to regulate them. With the creation of this ordinance, it will allow the Town of Fryeburg to monitor and regulate new and existing short-term rentals.

Respectfully submitted,

Caleb Bowles, Code Enforcement Officer & Local Plumbing Inspector





## **Assessors' Report For 2023**

To the Citizens of the Town of Fryeburg,

April 1, 2023 Property Tax Rate \$16.50

Interest Rate 8% Certified Ratio 89%

### **TAXABLE PROPERTY**

Real Estate \$419,848,309

Personal Property \$10,879,451

### **EXEMPTION**

Exempt property \$79,324,286

Homesteads 719

### **CURRENT USE**

Tree Growth 188 parcels

Farmland & Open Space 116 parcels

By State law, property must be assessed according to market value based on accurate property information. Pursuant to the guidance of the Selectboard, we are field reviewing all properties to ensure accuracy of the real estate data in the Town's records.

Atlantic Valuation Service  
Bob, Hannah, Teresa  
Fryeburg Assessors' Agent

## **Fryeburg Rescue Town Report for 2023**

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

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I thank you for your support of Fryeburg Rescue over the past 52 years and your willingness and dedication in allowing us to serve your community.

We wish all of you good health and happiness in the New Year.

Fryeburg Rescue received and responded to 1042 emergency calls for service in 2023, broken down as follows: 629 in Fryeburg, 196 in Brownfield, 105 in Lovell, 30 in Stow and 33 in Chatham, NH. 49 were mutual aid in surrounding Towns.

We have moved forward from the pandemic. Even though Covid is still around, its severity is being treated on par with influenza. Still, many things have changed locally and nationally and, we continue to face some unique challenges including supply shortages and provider healthcare mandates.

On a positive note, thanks to the time and effort of several Rescue members, our Junior Rescue program is thriving. This program brings in younger members from the community for training and ride-alongs in hopes that they will help fill the ranks of future providers. In addition, our community CPR and First Aid classes are well attended.

In order to maintain our standards while competing for limited staff, it is imperative that we offer a competitive wage to our providers. Our EMTs and paramedics are the backbone of Fryeburg Rescue and should be commended for the amazing work they personally invest into our EMS system on a daily basis, whether on-shift or on their own time. It is their willingness to immerse themselves in difficult situations for the community, along with their laudable work ethic and sacrifices that speak volumes for their dedication.

Fryeburg Rescue strives to respond to the needs of our community and remain ahead of the curve with regards to equipment, training, and compliance. Thanks to careful financial planning and the generosity of grants and donations we have written and received in 2023, we were able to obtain a new ambulance and other critical supplies.

We are fortunate to have such a dedicated staff that makes up Fryeburg Rescue and we thank you for your continued trust and support.

The Fryeburg Rescue EMS officers for the 2023 calendar year were the following:

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

The Board of Directors for the 2023 Calendar Year was:

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

Other Board Members include, Donese Oliver, Allison Ross and Bill Kane

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

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

## **Planning Board Report For 2023**

To the citizens of Fryeburg,

The Planning Board has been working on numerous different ordinance revisions including short term rentals, signs, and solar amendments. The Planning Board has spent numerous meetings looking to come into compliance with State Law LD 2003. These changes to the ordinance would allow for accessory structures to be on any plot of land, regardless of the minimum lot size requirements. The board is looking to continue reviewing the Town of Fryeburg's Land Use Ordinance.

The following is a list of Projects that came before the board for approval:

- 1) Susan R D'Agostino's new apartment complex.
- 2) Oxford Group LLC Café.
- 3) Lemon and Tulips Flower Shop
- 4) Ryan Wallace 3 Unit Residential Dwelling
- 5) Clyde Watson Bakery off of Route 302
- 6) Old Saco Inn Pavilion
- 7) Ryan Wallace Apartment Complex
- 8) Fryeburg Academy Family Style Dorm

In closing we always encourage the public to attend our monthly meetings. They are the 4th Tuesday of the month at the Hastings Community Center. All notices for the Planning Board are posted at the Town Office, and on the Town website.

Respectfully Submitted,  
Patrick Emery-chairman of the Planning Board

## **Board Of Appeals Report For 2023**

It was my honor to serve the Town of Fryeburg as the Chair of the Board of Appeals for the year. For the first time in my tenure on the board, we now have 5 members, which broadens the representation from our community as well as means we can tolerate an occasional absence without stopping business. Thank you for your efforts in making our town's government viable.

The Board of Appeals met to consider one administrative appeal which was eventually withdrawn as well as three variance requests which were approved.

Land use in Fryeburg is governed by ordinances developed at the local level and voted on in town meetings. These ordinances are administered by a code enforcement officer and two volunteer boards, the Planning Board, and the Appeals Board in accordance with local and state rules. There are several strict timelines for these boards and despite their best intentions sometimes these deadlines are not met. I believe that we all try to perform our duties to the best of our abilities, but we are fallible and there is an appeals process should there be any issues with land use decisions made by the Code Enforcement Officer, the Planning Board, or the Board of Appeals. Impacted parties should feel free to use the appeals process if there are concerns with the board decisions, however I urge members of the community to bring any grievances concerning the boards themselves and their operations to that board or to the Select Board. Addressing operational deficiencies through the appeals process only punishes the landowner, often through expensive delays, for things that are beyond his or her control. If there are ongoing issues meeting deadlines then they should be addressed, but not at the expense of Fryeburg residents who are seeking town services.

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

Respectfully submitted, Christopher H. De Vries, Chairman

## **2023 Bradley Park**

Jan 5, 2024 – very cold and no snow yet. After a very busy year the park is relatively quiet save for some people coasting. Mrs. Matson, who gave the land for the park, would be very pleased to see the gift well used. Thanks to the Town Manager, Katie Haley, and the town crew for keeping the park looking so good. A special thanks for the tree trimming. The visibility on Main Street and River Street is so much better.

Many thanks to the Bradley Park Committee Members:

Cathy Trumbull, Secretary

Kristen McDermott

Brenda Thibodeau

Richard Andrews II

Ralph Smith

David Smith

Stephanie Hastings

Jonathan Spak

Respectfully submitted,

George Weston, Chairman

PS- As I write the second part of this report, Jan 18th, 2024, winter is back cold and a lot of snow.

## **Parks, Open Space, and Beautification Committee Report for 2023**

### **Work accomplished in 2023**

The committee has continued to focus on the redesign project of Peary Park. Eli Goodwin continues to work closely with the committee as a design consultant, providing his services free of charge. He has agreed to continue in this manner towards the completion of this project.

With the help of many volunteers a hedge was successfully planted to define the park entrance and separate the park from the road.

Through the generosity of Joe Manning and the Fryeburg Academy, stunning views of the Interval have been opened at the far end of the park. We have secured two large slabs of granite from the original Snow School foundation to be placed at the far end of the park for extra seating. Katie is checking with the town's public works dept. to see if someone from that dept. will be able to move the granite slabs to the site.

### **Budget Approved for 2023-2024**

**\$3,000** Materials will be ordered by June 2024. Materials to build a 20' X 20' walkway entrance that will draw people into the park will be ordered by Dan Woodward of Valley Lawn and Landscape, Lovell, Maine

**\$2,400** - Stones to create a boarder around the edge of the patio will be either full color bluestone or blasted ledge stone. The border will have a four-foot-wide stone section on either side of the border, long enough to place benches on it. (either 6 ft. or 8 ft. Long)

**\$600** - Sand base with stone dust top to create interior of patio

### **Budget Proposal for 2024-2025**

**\$3,000** Work will be completed by June 2025 Labor to install a 20' X 20' walkway into the park. The walkway will incorporate the Peary Park stone slab already on site.

**\$3,000** - Work will be done by Dan Woodward owner of Valley Lawn and Landscape in Lovell Maine. We will be bringing in volunteers to assist him with the installation.

We are considering offering naming rights for each of the two benches to be installed at the entrance to the park to cover their cost.

Submitted by Tess Dana

Committee Members: Tess Dana, Maria Manning, Hayden Draper

## The Fryeburg Conservation Committee Annual Report 2023



Fryeburg's natural resources are a unique and irreplaceable asset. Within the Town's boundaries exist Saco River shoreline, freshwater marsh, wetlands, forest, uplands and low riverbank forests, including silver maple floodplain and the rare Black Oak forests. These diverse habitats support a wide variety of wildlife, including bear, coyote, bobcat, moose, and a variety of fish, reptiles, amphibians, birds, and mammal species. Town owned land near the airport holds some of the most diverse and ecologically significant habitats in the state of Maine. These natural resources and habitats are being lost or threatened as Fryeburg continues to be one of Maine's fast-growing areas.

Fryeburg Conservation Committee members care deeply about the rich natural resources of Fryeburg and work to increase awareness of the value of our natural resources, to identify and reduce potential damage to these areas and to proactively work with the town leaders, committees, organizations and individuals to encourage and increase sustainable outdoor recreation and strong wildlife and natural resource stewardship and conservation efforts.

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

The conservation committee meets on the 4<sup>th</sup> Wednesday of the month at 7pm at the American Legion. The public is welcome to attend, share ideas and get involved.

The Fryeburg Conservation Committee would like to acknowledge Sherri Billings for her leadership, passion and drive over the last several years. We are grateful for all that she has made possible, ensuring the current success and stability of the committee and its mission. Thank you. We also extend a warm welcome Dylan Harry as the newest member of the Committee.

### Fryeburg Conservation Committee Members

Allison Leach - Donna Girard -Jennifer Rullman - Nels Liljedahl - Stan Rullman - Dylan Harry

The conservation committee deployed digital trail cameras to document wildlife in our Town Forest. Using these wildlife research tools, 84 of the 162 observations noted above, representing 24 species, have been contributed to the project. In 2023, we captured several new species on the cameras, including bobcat, short-tail weasel and gray fox on research cameras.

## Projects and Accomplishments of 2023

Collaborated with the town manager, select board and public works department to complete the parking lot at the Town Forest.

Coordinated student volunteers from the Pequawket Alternative School to help with bridge and trail repair, including mitigating trail erosion.

Worked with Molly Ockett School 5th grade class on the Installation of bird houses at Peary Park

Facilitated Fryeburg's annual contribution to Valley Pride Day, helping clean up our roadways and town.

We were approved in 2023 for grant funding from the Maine's Community Resiliency Partnership as a result of our 2022 community brainstorm event at Saco River Brewing. We will begin project implementation of ideas generated at that meeting, including creating an easement on the Town Forest Land, and building a traditional post & beam shelter for the Town Forest for community access.

Continued partnering with Upper Saco Valley Land Trust (USVLT) to finalize a conservation easement for the Jockey Cap property.

Presently working with USVLT to place a conservation easement on the Town Forest. We completed surveys and will continue the process in 2024.

The Fryeburg Town Forest Biodiversity Project is freely hosted on the iNaturalist app platform. This project allows anyone visiting the Fryeburg Town Forest to contribute photographic observations of plants and wildlife seen while enjoying the trails. It serves as an ongoing 'bioblitz', which is an ongoing survey to record all the fungi, plants and animals that use the forest, fields, and aquatic habitats of the property. To date, ten observers have contributed 162 observations for a total of 81 species (full list presented in appendix).

The Conservation Committee began developing a 3–5-year strategic plan for the Conservation Committee, using information from the Fryeburg town meeting, the USVLT Land Committee conservation priorities to draft the strategic plan. Work plans for 2024 will align with the strategy.



<https://www.inaturalist.org/projects/fryeburg-town-forest-biodiversity-project>



## **Bicycle, Walkway, Trails Committee Report for 2023**

The BWT Committee continues to meet quarterly, or on an as needed basis, to plan projects.

As was reported in last year's Town Report, the committee had made a recommendation for the Town to make reestablishing/reconstructing the Smith Street sidewalk a priority. This sidewalk work was completed last fall.

This summer we look forward to seeing the Pine Street sidewalk be rebuilt along with a section of the Oxford Street sidewalk.

The BWT committee also hosted the 2<sup>nd</sup> 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 to go create art on the pavement of the rail trail; it was a very fun way to spend a summer morning!

The 3<sup>rd</sup> Annual Chalk-the-Trail event is scheduled for this coming July 6<sup>th</sup> from 9-11 am. The rain date will be July 7<sup>th</sup>. 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 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.

There are numerous other projects that the BWT Committee could initiate but additional membership is needed. If interested in joining, please reach out to the Town Office.

With thanks-

The Town of Fryeburg Bicycle, Walkways, Trails Committee

Holly Foster, James Oliver

### **Cemetery Report 2023**

All brush was removed around the perimeter of the Charles Cemetery. Spring cleaning and clean-up of limbs and debris was done throughout the summer.

The work was done by the Highway Department and summer crew in addition to all the mowing and trimming. All work was done under the direction of the Town Manager, Katie Haley.

Please contact the town office with any ideas or thoughts which are always welcome.

Respectfully submitted.  
Richard W. Andrews II

### **Tree Warden Report 2023**

Corrective pruning was done on all the public shade trees along Main Street and River Street at Bradley Park. Small trees and underbrush were removed at the foot of Pine Hill at Bradley Park to allow large pine trees to flourish. Many dead pines and underbrush were removed at Eastman Memorial Grove.

Several large trees were removed along Smith Street to accommodate the new sidewalk. Dead trees and pruning were done throughout town as needed. All work was done under the direction of Town Manager, Katie Haley.

Respectively submitted.  
Richard W. Andrews II  
Tree Ward



## **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*

## **2023 Annual Report Annual Town Report**

January 10, 2024

Dear Neighbors, Residents, and Taxpayers,

As I step into my Sixth year as Sheriff, I reflect with immense pride on the achievements of our agency across the county. The momentum we have going into the New Year is a testament to the dedicated team of men and women who serve Oxford County with unwavering pride. Their commitment to our mission, rooted in professionalism, integrity, and leadership, is the driving force propelling our agency forward.

In previous years, I've highlighted the escalating volume and complexity of our calls to service. Notably, the surge in responses to mental health concerns since 2019 underscores the pressing need for increased state funding for community services and sheriff's departments statewide. This is crucial to ensuring the safety of individuals in need and those around them.

Our commitment to addressing the opioid epidemic in Oxford County persists through our collaboration with local organizations, notably the Western Maine Addiction Recovery Initiative. We actively refer eligible individuals to Project Save ME as part of our ongoing efforts. This police-assisted initiative aims to bridge individuals affected by substance use disorder with dedicated recovery coaches, advocates, and various treatment services, providing crucial support on their journey to recovery.

Over the summer, deputies participated in Camp P.O.S.T.C.A.R.D (Police Officers Striving To Create And Reinforce Dreams). This camp provides children with a week filled with activities, including swimming, boating, hiking, crafts, and campfires. As the week unfolds, the kids discover that their camp counselors and leaders are police officers and sheriff's deputies from across Maine. This initiative underscores that for our deputies, being visible and present in our communities extends beyond their call of duty; they also serve as leaders, fostering positive connections with the next generation.

With that in mind, on behalf of our deputies, correctional officers, and support staff I want to thank our community for the ongoing support we have received. Whether through letters, social media, or public acknowledgments, your backing resonates throughout our agency.

We have great opportunities ahead of us, and 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 our office at 207-743-9554.

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright  
Oxford County Sheriff

## **SACO RIVER CORRIDOR COMMISSION**

*"Communities Working Together to Protect Our Rivers"*

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

The Town of Fryeburg is fortunate to have Elbridge Russell and Nora Schwarz on the Commission. In a practical sense, Commissioners give the Town of Fryeburg an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine's greatest asset. It is hard to understate this important fact.

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

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



## Annual Report 2023

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.

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 and three directors represent Fryeburg. The remainder of the directors are at-large with one director serving as pilot/tenant liaison. For the last two years a part time professional airport director has been on board 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, emergency services, weather information and education**. Forty-five aircraft call IZG home base, some of the pilots 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. **Two new businesses started in 2023: Subsonic Properties**, which purchased a hangar and provides aircraft storage and parking services, and **White Mountain Valley Scenic Air Tours**, which - you guessed it - provides aerial tours of the region. IZG serves as the home of the **Eastern Slope Aviation Academy** which hosts **annual Aviation Day** and several **STEM Aviation Camps** for middle school students. The Academy provides ground school and flight training both in the air and in an FAA approved simulator. See the sky in real time at the Airport from our newly **installed weather cameras** by visiting <https://weathercams.faa.gov> and searching "IZG".

In 2023 there were approximately **7,000 takeoffs and landings**. Approximately 150 are military like the **US 524<sup>th</sup> Special Operations Squadron** and the **413 Royal Canadian Transport and Rescue Squadron** performing missions and 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 in the region have to offer. Of the pilots based at IZG, 44% are from NH, most residents of Conway/ North Conway, a few from neighboring states and the remainder are from Maine.

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, aerial fire fighting operations and search and rescue missions** 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.

A successful **Flight Camp** was hosted by **PTG Missions**. Kids got the mission experience living off grid, participated in flight training and aircraft maintenance training, and hosted a BBQ for the community. Since then we have heard from two people: one American Airlines pilot who was visiting at IZG met our teens and was encouraged to keep flying; and another who is starting her own non-profit in western Maine after being inspired by the camp. All told, we have had three people go off to aircraft mechanic school and four go on to flight training either in-state or to universities out of state. Another Flight Camp is being planned for August 2024!

**Pine Tree Helicopters offered rides at the 2023 Fryeburg Fair**. They were able to operate almost continuously with coordination from the Airport to keep them fueled up, providing a staggering 1,770 helicopter rides!



New to the IZG, **Aerobatic Camp Voltige** held a practice in May. Pilots receive critique and practice their aerobatic routine, called The Known, to get ready for competitions. Nine aircraft arrived for the multi-day event and between fuel, hangars and parking, hotels, restaurants, and rental cars the practice event injects about \$13,000 into the local economy. We look forward to welcoming them again in 2024.

In 2023, the Airport and Town of Fryeburg worked together on several projects. Joint efforts were made to achieve outside funding from federal and state agencies. A **Wildlife Habitat Management Plan** was completed 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. A **six-unit hangar was privatized**, bringing new property tax revenue to the Town. Progress is being made on the **solar development**, which will generate clean energy for the grid, provide revenue to help with capital expenses at the Airport, and add new taxable business property to the Town. The new hangar is a great success, a conduit to local access for corporate and military operations as well as all manner of other itinerant traffic.

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 **taxiways and airfield 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 entrance road built in 1961 and not maintained since, will be reconstructed, potentially through a phased approach to lessen financial impact. A **hangar roof replacement** is urgently needed and funding sources are being sought after.

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 Liaison – 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  
Carmen Lone - Bridgton, ME  
Barry Kallander - Denmark, ME

## **Mt. Washington Valley Economic Council**

2023 Annual Report

for the

Town of Fryeburg, ME

With Avesta Housing opening its new apartment complex on the south end of the Tech Village (which includes affordable housing) and with renewed interest in commercial building lots, the MWV Economic Council has completed a busy year supporting economic growth and development in the valley. This positive activity comes amid an active year assisting local businesses with expansion or new financial loans, along with training and consulting services.

The **Revolving Loan Funds**, that assist start-ups or those businesses that are at a critical point in their growth, have invested \$152,000 this year with 29 active loans. At present, the total portfolio investment amounts to over \$705,000 that is at work locally to help diversify our recreation and retail-driven economy.

Over the years, the Council has been instrumental in advancing the **careers of college graduates** through its network of business relationships with both incubator businesses as well as with other state-sponsored community development agencies.

The Council hopes, with some decline in COVID restrictions, to re-boot its popular **Eggs and Issues and Boot Camp** programs that stimulate entrepreneurship, networking and business development. As in the past, these programs can advance technology education and business skills.

The Council is proud of its ability to offer one-on-one **consulting and technical assistance** as it has accomplished for years... and in many cases in partnership with S.C.O.R.E. (Service Corps of Retired Executives).

While the campus of the Tech Village is a different landscape with the leasing of the University of New Hampshire's portion of the main building by the Northeast Charter School, the Council's mission remains clear: "to enhance our communities by fostering the formation of diversified businesses." It is a pleasure to support Fryeburg in the pursuit of opportunities that benefit all ... through the Economic Council.

Mt. Washington Valley Economic Council

Jac Cuddy, Executive Director



# UNPAID TAXES

## Unpaid 2023 taxes

BARBEAU, GERARD	1,840.98		JONES, MARY G	396.66	**
BOIVIN, RONDA	1,164.72	**	JONES, MICHAEL A	46.29	**
BOUCHER, BURNHAM R	1,320.78		JONES, ZEYNEP U	476.22	**
BRIAN FRAM REALTY CO, LL	9,013.62	**	KARUZIS, KELLY	946.38	**
BROWN, DONNA	1,059.99	**	KATSIGIANNIS, LEONIDAS	3,943.65	**
BURKETT, JENNIFER	1,140.05	**	KIESMAN, GERALD	2,848.17	**
BURNHAM, PETER E	206.94		KIESMAN, LINDA L	638.4	**
BUSSIERE, KARL A	606.72	**	KIMBALL, MICHAEL JOHN	350.76	
BUTTERS, CARLA	592.95	**	KNAPP, DAVID G	2,141.69	**
BUTTERS, JASON	313.82	**	KRUSE, JOHN R	5,338.56	**
CARPENTER, CHRISTOPHER	1,507.44	**	LABONTE, ALBERT J	2,037.27	**
CASTEEL, ROBERT B, C/O	1,082.10	**	LABONTE, ALBERT J	3,177.12	**
STEVEN			LABONTE, ALBERT J	1,288.65	**
CHARLES, SCOTT	1,712.46	**	LABONTE, ALBERT J	2,446.86	**
COOK, WILLIAM	1,265.70	**	LABONTE, ALBERT J	403.23	**
CURRIE, JOSHUA	2,142.84		LABONTE, ALBERT J	1,805.79	**
CURTIN, LEONARD	930.13	**	LABONTE, JUDITH TRUST	428.79	**
DAY, JERMEY	307.92	**	LIPSON, JUSTIN S	2,446.86	
DAY, ROBERT A III	958.17		LOVEWELL POND, LLC	3,416.88	*
DIFRANCO, JOSEPH P	186.26		LUSKY, JON	1,187.67	**
DIONE LIVING TRUST; DIONE,	11.09	**	MAGEE, JASON JAMES	733.26	*
DITULLIO, MICHAEL J	592.95	**	MARGETTS, EDWARD	649.56	**
DODGE, JESSICA	593.4	**	MARGETTS, EDWARD	1,861.32	**
DREW, CARL E	127.38	**	MCFARLAND, THOMAS RICH	701.13	
DREW, CARL E	116.67	**	MEEHAN, STEPHEN	252.07	**
DREW, CARL E	105.96	**	MEEHAN, STEPHEN	247.48	**
DUNFEE CAPITAL, LLC	1,113.15	**	MEEHAN, STEPHEN	288.03	**
EASTMAN, DOROTHY, HEIRS	1,929.72		MEEHAN, STEPHEN R	409.66	**
EATON, CYNTHIA	287.98	**	MORRIS, NANCY	2,584.56	
ESTATE OF JOAN S SANTOS	6,096.36		MULHERIN II, ROLAND J	531.3	**
FELICE, ERIC	107.17	**	NICKERSON, PAUL	176.34	**
FELICE, ERIC J	62.35	**	O'NEILL, STEPHEN	4.64	**
GAYNOR, DANIEL	34.77	**	ORMOND, ROBERT M	1,406.46	
GOODWIN, CORINNA	649.48	**	POTVIN, LISA	280.38	**
GURNEY, JEREMY	903.15	*	POTVIN, LISA	451.74	**
GUSHEE, ELAINE, ESTATE OF	2,195.94	*	POTVIN, LISA	451.74	**
HARGREAVES, DAVID A	291.85	**	POTVIN, LISA	69.24	**
HARMON, HEIRS OF THESSIA	63.12	*	POTWIN, DONNA H	1,938.90	
HATCH, DAVID JR	688.12		POULIN, JOSEPH	253.55	
HATCH, DAVID S SR	435.82	**	REED, ESTATE OF VELLIE	1,695.63	**
HEWSON, CAROL A	306.84	**	REED, JENNIFER	2,430.48	*
HILL, MARY E	1,395.75		RIDLON, PRESTON B	1,502.96	**
HINKLEY, DIANA L	421.14		ROSS-FITZGIBBONS, MARG	1,779.77	**
HINKLEY, DIANA L	1,162.58		ROTA, MELISSA K	4,284.39	*
HUTCHINS, MARY ANN	817.48	*	SAVAGE, SARAH J	369.12	**
JOHNSON, REGINA	9.58	**	SIMPSON, JOSEPH M	363.19	**
JOHNSON, SCOTT B	1,744.59	**	SMITH, CHARLES JR& SADIE	1,140.24	
JONES, MARY G	2,192.88	**	SMITH, MARY ANN	1,196.53	**
			SMITH, RONALD S JR	80.53	
			SMITH, RONALD S JR	370.65	
			SMITH, RONALD S JR	390.54	

\*\* Paid after close of books

\* Partial Payment after close of books

Close of books 6/30/2023

## UNPAID TAXES

SNOW, EVERETT	196.99	**	<b>Foreclosures</b>		
SNOW, EVERETT	210.76	**			
SNOW, EVERETT F III	509.88	**	BARBEAU, GERARD	\$4,523.72	
SOMERS, DAVID R	2,496.27	*	BOUCHER, BURNHAM R	\$6,875.47	
SOOTER, KERRI L	710.31		EASTMAN, DOROTHY, HEIRS	\$14,487.65	
SOOTER, KERRI L	948.99		HILL, DOROTHY C	\$17,131.53	
TAINTER, AMANDA E	679.09	*	TORRES, PHILIP	\$12,034.14	
TALL PINES, LLC	5,384.46		WALDRON, ALBERT	\$949.77	
TODESCA, MICHAEL J	5,234.52	*	WEESE, AMBER L, WEESE,	\$9,147.09	
TORRES, PHILIP A	3,661.68		JONAH K,		
VELLUTO, ANGELO F	43.23	**			
VERMETTE, SHERRY	2,281.60	**			
WALDRON, ALBERT	817.41	*	<b>Unpaid 2023 Personal Property</b>		
WARREN, MICHAEL	2,193.33		<b>Taxes</b>		
WEBBER, WILLIAM	3,176.67				
WEESE AMBER L, REDWINE J	1,554.48		DENS AUTOMOTIVE SERVICE	30.91	**
WEIL, JAIME DIANE-ALI	1,360.56	**	D'S CATERING, LLC	92.99	**
WEINSTEIN, JAMIE M	5,589.40	**	FERGUSON, SCOTT N OD	181.15	
WEST, PATRICIA	1,013.70	*	FIDDLEHEAD OUTDOORS LLC	1.54	
			FRYEBURG AUTO AND	123.22	**
			TRUCK SUPPLY		
<b>Unpaid 2022 taxes</b>			FRYEBURG FAMILY DENTAL	11.93	
Carpenter, Christopher	623.95	**	FRYEBURG HOUSE OF PIZZA	88.74	**
CASTEEL, ROBERT B, C/O ST	1,095.33	**	IAFA CAMP OPERATIONS CO,	1.78	**
CHARLES, SCOTT	1,733.93	**	PETE'S GARAGE	43.53	
CURRIE, JOSHUA	2,169.06	**	PINE TREE SUBS	394.21	**
GUSHEE, ELAINE, ESTATE OF	2,223.73	**	SAD DOG PROPERTIES LLC	46.28	**
HARMON, HEIRS OF THESSIA	115.36	**	UKG, INC.	27.04	**
JOHNSON, SCOTT B	1,766.48	**			
JONES, MARY G	400.93	**	<b>Unpaid 2022 Personal Property</b>		
KATSIGIANNIS, LEONIDAS	3,993.41	**	<b>Taxes</b>		
KRUSE, JOHN R	5,407.43	**			
LABONTE, ALBERT J	1,304.58	**	FERGUSON, SCOTT N OD	183.52	
LIPSON, JUSTIN S	2,477.93	**	FRYEBURG FAMILY DENTAL	12.09	
LOVEWELL POND, LLC	3,460.63	**	FRYEBURG HOUSE OF PIZZA	89.9	**
MAGEE, JASON JAMES	741.93	**	LEAF CAPITAL FUNDING LLC	79.70	
REED, JENNIFER M	2,454.11	**	MEC ENTERPRISES, INC	64.11	
ROTA, MELISSA K	4,339.48	**			
SANTOS, SCOTT K & PAUL D,	6,165.41	**			
SAVAGE, KEITH L	184.07	**			
SAWIN CAPITAL, LLC	1,125.91	**			
SMITH, CHARLES JR& SADIE	1,154.23	**			
SOMERS, DAVID R	1,272.38	**			
TALL PINES, LLC	4,647.93	**			
WARREN, MICHAEL	1,832.71	**			
WEIL, JAIME DIANE-ALI	1,377.43	**			

\*\* Paid after close of books

\* Partial Payment after close of books

Close of books 6/30/2023

Audited Financial Statements  
and Other Financial Information

**Town of Fryeburg, Maine**

June 30, 2023



*Proven Expertise & Integrity*

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2023

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## 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, 2023 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, 2023 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.

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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 April 18, 2024, 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  
April 18, 2024

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**(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, 2023. 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, 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 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 \$1,007,686 from \$13,217,094 to \$14,224,780. 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 \$5,649,188 at the end of this year.

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

	<b>2023</b>	<b>2022</b>
<b>Assets:</b>		
Current Assets	\$ 6,722,307	\$ 6,131,505
Noncurrent Assets	8,034,922	7,660,458
Total Assets	<u>14,757,229</u>	<u>13,791,963</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	155,700	155,201
Deferred Outflows Related to OPEB	18,473	22,974
Total Deferred Outflows of Resources	<u>174,173</u>	<u>178,175</u>
<b>Liabilities:</b>		
Current Liabilities	240,473	240,907
Noncurrent Liabilities	242,200	23,065
Total Liabilities	<u>482,673</u>	<u>263,972</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	13,778	19,048
Deferred Inflows Related to Pensions	99,283	336,782
Deferred Inflows Related to OPEB	110,888	133,242
Total Deferred Inflows of Resources	<u>223,949</u>	<u>489,072</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	8,033,024	7,656,412
Restricted	542,568	669,971
Unrestricted	5,649,188	4,890,711
Total Net Position	<u>\$ 14,224,780</u>	<u>\$ 13,217,094</u>

## Revenues and Expenses

Revenues for the Town's governmental activities decreased by 4.61%, while total expenses decreased by 3.20%. The largest decrease in revenues was in operating grants and contributions. The largest decrease in expenses was in unclassified.

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

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 368,069	\$ 400,032
Operating grants and contributions	28,849	805,915
<i>General Revenues:</i>		
Taxes	7,263,347	7,148,381
Grants and contributions not restricted to specific programs	1,177,457	1,056,942
Miscellaneous	620,551	504,112
Total Revenues	<u>9,458,273</u>	<u>9,915,382</u>
<b>Expenses</b>		
General government	592,098	502,930
Public safety	1,086,691	929,640
Recreation	160,881	136,318
Parks	10,249	11,673
Public works	1,062,620	1,027,617
Library	109,415	90,653
Civil services	151,042	166,645
County tax	425,592	414,963
Education	3,887,190	4,040,903
Unclassified	441,123	974,712
Health and sanitation	488,118	407,396
Capital outlay	12,963	-
Interest on long-term debt	15,504	15,544
Unallocated depreciation (Note 5)	7,101	10,792
Total Expenses	<u>8,450,587</u>	<u>8,729,786</u>
Change in Net Position	1,007,686	1,185,596
Net Position - July 1	<u>13,217,094</u>	<u>12,031,498</u>
Net Position - June 30	<u><u>\$ 14,224,780</u></u>	<u><u>\$ 13,217,094</u></u>

## Financial Analysis of the Town's Fund Statements

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

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

	<u>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>
General Fund:			
Nonspendable	\$ 92,753	\$ 34,020	\$ 58,733
Assigned	37,559	44,267	(6,708)
Unassigned	1,167,414	1,142,646	24,768
Total General Fund	<u>\$ 1,297,726</u>	<u>\$ 1,220,933</u>	<u>\$ 76,793</u>
Credit Reserve Account:			
Committed	<u>\$ 3,804,433</u>	<u>\$ 3,333,631</u>	<u>\$ 470,802</u>
Total Credit Reserve Account	<u>\$ 3,804,433</u>	<u>\$ 3,333,631</u>	<u>\$ 470,802</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 431,859	\$ 560,578	\$ (128,719)
Assigned	296,208	195,641	100,567
Unassigned	(13,031)	(10,669)	(2,362)
Capital Projects Funds:			
Committed	393,885	289,520	104,365
Unassigned	(10,027)	(5,944)	(4,083)
Permanent Funds:			
Nonspendable	19,670	19,670	-
Restricted	91,039	89,723	1,316
Total Nonmajor Funds	<u>\$ 1,209,603</u>	<u>\$ 1,138,519</u>	<u>\$ 71,084</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 primarily due to ARPA fund activity.



## **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 \$742,285. All revenue categories were received in excess of budgeted amounts.

The general fund actual expenditures were under budgeted amounts by \$338,221. All expenditures were within or below budgeted appropriated amounts.

## **Capital Asset and Debt Administration**

### **Capital Assets**

As of June 30, 2023, the net book value of capital assets recorded by the Town increased by \$374,464 from the prior year. This increase is the result of net capital additions of \$868,591 less current year depreciation of \$494,127.

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

	<b>2023</b>	<b>2022</b>
Land and Non-Depreciable Assets	\$ 615,596	\$ 690,588
Buildings and Improvements	649,416	633,975
Machinery and Equipment	346,218	400,271
Vehicles	759,640	456,759
Infrastructure	5,664,052	5,478,865
Total	<u>\$ 8,034,922</u>	<u>\$ 7,660,458</u>

### **Debt**

At June 30, 2023, the Town had \$1,898 in notes from direct borrowings payable versus \$4,046 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 2023 - 2024 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2023 - 2024 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.

## STATEMENT A

## TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 6,244,572
Accounts receivable (net of allowance for uncollectibles):	
Taxes	155,519
Other	76,816
Due from other governments	152,647
Tax acquired property	<u>92,753</u>
Total current assets	<u>6,722,307</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	615,596
Buildings and equipment, net of accumulated depreciation	<u>7,419,326</u>
Total noncurrent assets	<u>8,034,922</u>
TOTAL ASSETS	<u>14,757,229</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	155,700
Deferred outflows related to OPEB	<u>18,473</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>174,173</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 14,931,402</u></u>

STATEMENT A (CONTINUED)

TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2023

	<u>Governmental Activities</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 165,174
Accrued expenses	9,185
Due to other governments	55,321
Current portion of long-term obligations	10,793
Total current liabilities	<u>240,473</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	35,581
Net pension liability/(asset)	203,997
Net OPEB liability	2,622
Total noncurrent liabilities	<u>242,200</u>
<b>TOTAL LIABILITIES</b>	<u>482,673</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	13,778
Deferred inflows related to pensions	99,283
Deferred inflows related to OPEB	110,888
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>223,949</u>
<b>NET POSITION</b>	
Net investment in capital assets	8,033,024
Restricted	542,568
Unrestricted	5,649,188
<b>TOTAL NET POSITION</b>	<u>14,224,780</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u><u>\$ 14,931,402</u></u>

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

## STATEMENT B

TOWN OF FRYEBURG, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 592,098	\$ 73,893	\$ 5,831	\$ -
Public safety	1,086,691	23,486	-	-
Recreation	160,881	-	-	-
Parks	10,249	-	-	-
Public works	1,062,620	56,476	-	-
Library	109,415	1,937	-	-
Civil services	151,042	-	-	-
County tax	425,592	-	-	-
Education	3,887,190	-	-	-
Unclassified	441,123	-	23,018	-
Health and sanitation	488,118	212,277	-	-
Interest on long-term debt	15,504	-	-	-
Unallocated depreciation (Note 5)*	7,101	-	-	-
Total government	<u>\$ 8,450,587</u>	<u>\$ 368,069</u>	<u>\$ 28,849</u>	<u>\$ -</u>
				<u>(8,053,669)</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, 2023

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(8,053,669)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,527,377
Excise taxes	735,970
Grants and contributions not restricted to specific programs	1,177,457
Miscellaneous	<u>620,551</u>
Total general revenues	<u>9,061,355</u>
Change in net position	1,007,686
NET POSITION - JULY 1	<u>13,217,094</u>
NET POSITION - JUNE 30	<u><u>\$ 14,224,780</u></u>

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

## TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2023

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,032,972	\$ -	\$ 211,600	\$ 6,244,572
Accounts receivable (net of allowance for uncollectibles):				
Taxes	155,519	-	-	155,519
Other	67,697	-	9,119	76,816
Due from other governments	136,121	-	16,526	152,647
Tax acquired property	92,753	-	-	92,753
Due from other funds	74,483	3,804,433	1,049,724	4,928,640
<b>TOTAL ASSETS</b>	<b>\$ 6,559,545</b>	<b>\$ 3,804,433</b>	<b>\$ 1,286,969</b>	<b>\$ 11,650,947</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 162,291	\$ -	\$ 2,883	\$ 165,174
Accrued expenses	9,185	-	-	9,185
Due to other governments	55,321	-	-	55,321
Due to other funds	4,854,157	-	74,483	4,928,640
<b>TOTAL LIABILITIES</b>	<b>5,080,954</b>	<b>-</b>	<b>77,366</b>	<b>5,158,320</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Prepaid taxes	13,778	-	-	13,778
Deferred property tax	167,087	-	-	167,087
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>180,865</b>	<b>-</b>	<b>-</b>	<b>180,865</b>
<b>FUND BALANCES</b>				
Nonspendable	92,753	-	19,670	112,423
Restricted	-	-	522,898	522,898
Committed	-	3,804,433	393,885	4,198,318
Assigned	37,559	-	296,208	333,767
Unassigned	1,167,414	-	(23,058)	1,144,356
<b>TOTAL FUND BALANCES</b>	<b>1,297,726</b>	<b>3,804,433</b>	<b>1,209,603</b>	<b>6,311,762</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,559,545</b>	<b>\$ 3,804,433</b>	<b>\$ 1,286,969</b>	<b>\$ 11,650,947</b>

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, 2023

	Total Governmental Funds
Total Fund Balances	\$ 6,311,762
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	8,034,922
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	167,087
Deferred outflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	155,700
OPEB	18,473
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	(1,898)
Accrued compensated absences	(44,476)
Net pension liability/(asset)	(203,997)
Net OPEB liability	(2,622)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	(99,283)
OPEB	(110,888)
Net position of governmental activities	<u>\$ 14,224,780</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, 2023

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 6,551,374	\$ -	\$ -	\$ 6,551,374
Excise	735,970	-	-	735,970
Intergovernmental	1,183,288	-	23,018	1,206,306
Charges for services/fees	368,069	-	-	368,069
Interest income	91,321	-	1,170	92,491
Other revenue	231,626	-	296,434	528,060
TOTAL REVENUES	<u>9,161,648</u>	<u>-</u>	<u>320,622</u>	<u>9,482,270</u>
EXPENDITURES				
Current:				
General government	620,391	-	-	620,391
Public safety	1,007,284	-	-	1,007,284
Recreation	138,896	-	-	138,896
Parks	10,249	-	-	10,249
Public works	704,240	-	-	704,240
Library	109,415	-	-	109,415
Civil services	151,042	-	-	151,042
County tax	425,592	-	-	425,592
Education	3,887,190	-	-	3,887,190
Unclassified	259,495	-	181,628	441,123
Health and sanitation	468,963	-	-	468,963
Capital outlay	-	488,644	392,910	881,554
Debt service	17,652	-	-	17,652
TOTAL EXPENDITURES	<u>7,800,409</u>	<u>488,644</u>	<u>574,538</u>	<u>8,863,591</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,361,239</u>	<u>(488,644)</u>	<u>(253,916)</u>	<u>618,679</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	959,446	325,000	1,284,446
Transfers (out)	<u>(1,284,446)</u>	<u>-</u>	<u>-</u>	<u>(1,284,446)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,284,446)</u>	<u>959,446</u>	<u>325,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	76,793	470,802	71,084	618,679
FUND BALANCES - JULY 1	<u>1,220,933</u>	<u>3,333,631</u>	<u>1,138,519</u>	<u>5,693,083</u>
FUND BALANCES - JUNE 30	<u>\$ 1,297,726</u>	<u>\$ 3,804,433</u>	<u>\$ 1,209,603</u>	<u>\$ 6,311,762</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, 2023

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 618,679</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	868,591
Depreciation expense	<u>(494,127)</u>
	<u>374,464</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	499
OPEB	<u>(4,501)</u>
	<u>(4,002)</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>(23,997)</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>2,148</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	237,499
OPEB	<u>22,354</u>
	<u>259,853</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	9,394
Net OPEB liability	(2,622)
Net pension liability/(asset)	<u>(226,231)</u>
	<u>(219,459)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 1,007,686</u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services and the prices or rates that can be charged for the services and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 99 "Omnibus 2022". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are to provide clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives, clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset, clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA and recognition and measurement of a subscription liability, extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt, accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP), disclosures related to nonmonetary transactions, pledges of future revenues when resources are not received by the pledging government, clarification of provisions in Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended, related to the focus of the government-wide financial statements, terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and terminology used in Statement 53 to refer to resource flows statements. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Government-Wide and Fund Financial Statements**

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

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

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

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

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

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

1. Governmental Funds:

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

Major funds:

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

Nonmajor funds:

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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, 2023

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, 2023. Accounts receivable netted with allowances for uncollectible accounts were \$229,463 for the year ended June 30, 2023.



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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 25, 2022 on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due in two installments on October 15, 2022 and April 15, 2023. Interest on unpaid taxes commenced on October 16, 2022 and April 16, 2023, at 4% 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 \$29,429 for the year ended June 30, 2023.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2023, the Town's cash balances of \$6,244,572 were comprised of bank balances of \$6,340,020 of which \$449,782 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 \$5,890,238 were collateralized by an irrevocable standby letter of credit in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 6,140,238
Savings accounts	199,782
	<u>\$ 6,340,020</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, 2023.

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, 2023

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2023 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 74,483	\$ 4,854,157
Credit reserve account	3,804,433	-
Nonmajor special revenue funds	655,237	37,053
Nonmajor capital projects funds	393,885	10,027
Nonmajor permanent funds	602	27,403
	<u>\$ 4,928,640</u>	<u>\$ 4,928,640</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, 2023 consisted of the following:

	Transfers In	Transfers Out
General fund	\$ -	\$ 1,284,446
Credit reserve account	959,446	-
Nonmajor capital projects funds	325,000	-
	<u>\$ 1,284,446</u>	<u>\$ 1,284,446</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, 2023

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance 7/1/22	Additions	Disposals/ Transfers	Balance 6/30/23
Non-depreciated assets:				
Land	\$ 264,658	\$ 350,938	\$ -	\$ 615,596
Construction in progress	425,930	-	(425,930)	-
	<u>690,588</u>	<u>350,938</u>	<u>(425,930)</u>	<u>615,596</u>
Depreciated assets:				
Land improvements	484,207	16,700	-	500,907
Buildings	1,776,680	38,082	-	1,814,762
Building improvements	236,837	-	-	236,837
Vehicles	1,609,218	376,026	(1)	1,985,243
Machinery and equipment	1,299,865	39,560	(24,502)	1,314,923
Infrastructure	9,704,769	473,215	-	10,177,984
	<u>15,111,576</u>	<u>943,583</u>	<u>(24,503)</u>	<u>16,030,656</u>
Less: accumulated depreciation	<u>(8,141,706)</u>	<u>(494,127)</u>	<u>24,503</u>	<u>(8,611,330)</u>
	<u>6,969,870</u>	<u>449,456</u>	<u>-</u>	<u>7,419,326</u>
Net capital assets	<u>\$ 7,660,458</u>	<u>\$ 800,394</u>	<u>\$ (425,930)</u>	<u>\$ 8,034,922</u>
Current year depreciation				
General government				\$ 8,099
Public safety				79,407
Public works				358,380
Recreation				21,985
Health and sanitation				19,155
Town-wide				7,101
				<u>\$ 494,127</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2023:

	Balance 7/1/22	Additions	Deletions	Balance 6/30/23	Current Portion
Note from direct borrowings payable	\$ 4,046	\$ -	\$ (2,148)	\$ 1,898	\$ 1,898

The following is a summary of the outstanding note 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.

\$ 1,898

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2024	\$ 1,898	\$ 305	\$ 2,203
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
	<u>\$ 1,898</u>	<u>\$ 305</u>	<u>\$ 2,203</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, 2023

### NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2023:

	Balance 7/1/22	Additions	Deletions	Balance 6/30/23	Current Portion
Accrued compensated absences	\$ 53,870	\$ -	\$ (9,394)	\$ 44,476	\$ 8,895
Net OPEB liability	-	2,946	(324)	2,622	-
Net pension liability/(asset)	(22,234)	288,632	(62,401)	203,997	-
Total	<u>\$ 31,636</u>	<u>\$ 291,578</u>	<u>\$ (72,119)</u>	<u>\$ 251,095</u>	<u>\$ 8,895</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, 2023, the Town's liability for compensated absences is \$44,476.

### 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, 2023:

Invested in capital assets	\$ 16,646,252
Accumulated depreciation	(8,611,330)
Outstanding capital related debt	(1,898)
	<u>\$ 8,033,024</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 10 - RESTRICTED NET POSITION

At June 30, 2023, the Town had the following restricted net position:

Nonmajor special revenue funds (Schedule E)	
PD Homeland security grant	\$ 19
Teen Center	73,706
Police body worn cameras	8,077
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	3,955
Bradley Park	892
Police dept. domestic violence	1,361
PD donations	10,301
Poland spring	5,000
MCF historical preservation	10,000
Mulford library	1,330
ARPA town	75,138
Community grant	400
ARPA library	367
Library MLFP grant	1,230
Cable franchise	155,338
Mulford Bradley Park	2,849
ESAA aprong grant	39,723
Library shelves	1,050
BP vests grant	1,055
Nonmajor permanent funds (Schedule I):	
Cemetery bequeaths	18,571
Cemetery interest	41,757
Non-Town cemetery bequeaths	1,447
School	7,320
Reforestation funds	6,650
Hospital trust	33,834
Eastman	1,130
	<u>\$ 542,568</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 11 - NONSPENDABLE FUND BALANCE

At June 30, 2023, the Town had the following nonspendable fund balance:

General fund:	
Tax acquired property	\$ 92,753
Nonmajor permanent funds (Schedule I)	19,670
	<u>\$ 112,423</u>

NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2023, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 431,859
Nonmajor permanent funds (Schedule I)	91,039
	<u>\$ 522,898</u>

NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2023, the Town had the following committed fund balances:

Credit reserve account	\$ 3,804,433
Nonmajor capital projects funds (Schedule G)	393,885
	<u>\$ 4,198,318</u>

NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2023, the Town had the following assigned fund balances:

General fund:	
Sidewalk maintenance	\$ 29,155
Public works catch basin cleaning	6,404
Tree removal	2,000
Nonmajor special revenue funds (Schedule E)	296,208
	<u>\$ 333,767</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 15 - DEFICIT FUND BALANCES

At June 30, 2023, the Town had the following deficit fund balances:

Nonmajor special revenue funds (Schedule E):		
Library broadband grant	\$	81
Mulford fund grants for recreation		1,250
Recreation fireworks		741
Lifelong library grant		1
LD2003		635
H Mills Children's Room		242
PD CARES Act grant		3,273
Fire Dept FEMA		5,723
FD FireAct grant		1,085
Nonmajor capital projects funds (Schedule G):		
Rec equipment share		10,027
	\$	<u>23,058</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, 2023, the Town's share of the school and county debt was approximately:

	Outstanding Debt	Percentage	Amount
County of Oxford	\$ 4,812	5.31%	\$ 256
RSU #72	13,539,231	30.09%	<u>4,073,955</u>
			<u>\$ 4,074,210</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

**Plan Description**

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

**Benefits Provided**

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60, 62 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2022, there were 311 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.52%.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Contributions**

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "AN" and are required to contribute 7.0% or 6.25% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 8.5% of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2023 was \$62,900.

**Pension Liabilities/(Assets)**

At June 30, 2023, the Town reported a liability/(asset) of \$203,997 for its proportionate share of the net pension liabilities/(assets) for the plan. The net pension liabilities/(assets) were measured as of June 30, 2022 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, 2022, the Town's proportion was 0.076738%, which was an increase of 0.00724% from its proportion measured as of June 30, 2021.

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

For the year ended June 30, 2023, the Town recognized total pension revenue of \$11,767. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 37,911	\$ -
Changes of assumptions	41,404	-
Net difference between projected and actual earnings on pension plan investments	-	85,619
Changes in proportion and differences between contributions and proportionate share of contributions	13,485	13,664
Contributions subsequent to the measurement date	62,900	-
Total	<u>\$ 155,700</u>	<u>\$ 99,283</u>

\$62,900 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2023	\$ 18,800
2024	(12,306)
2025	(53,191)
2026	40,214
2027	-
Thereafter	-

**Actuarial Methods and Assumptions**

The collective total pension liability/(asset) for the Plan was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Actuarial Cost Method*

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

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

*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, 2022 are as follows:

*Investment Rate of Return* - 6.50% per annum for the year ended June 30, 2022 and 2021.

*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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*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, 2022 are summarized in the following table.

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%	3.2%
Alternative credit	5.0%	7.4%
Diversifiers	10.0%	5.9%

*Discount Rate*

The discount rate used to measure the collective total pension liability/(asset) was 6.50% for 2022 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).

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability/(asset) as of June 30, 2022 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	\$ 602,664	\$ 203,997	\$ (125,516)

**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, 2022 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, 2022 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 2022 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Changes in Assumptions*

Differences due to changes in assumptions about future economic or demographic factors or other inputs 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, 2022 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 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.

*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' 2022 Annual Comprehensive Financial Report available online at [www.maineopers.org](http://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, 2023

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, 2023, 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, 2023

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, 2023, the Town reported a liability of \$2,622 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2023 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, 2023, the Town recognized OPEB revenue of \$15,231. At June 30, 2023, 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	\$ 1,560	\$ 106,788
Changes of assumptions	16,913	4,100
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 18,473</u>	<u>\$ 110,888</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, 2024. 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, 2023

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

	<u>MMEHT</u>
Plan year ended December 31:	
2024	\$ (18,177)
2025	(18,177)
2026	(19,785)
2027	(18,511)
2028	(18,505)
Thereafter	740

**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, 2023. 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 3.72% per annum for June 30, 2023 was based upon a measurement date of December 29, 2022. 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>
	2.72%	3.72%	4.72%
Total OPEB liability	\$ 3,197	\$ 2,622	\$ 2,167
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 3,197</u>	<u>\$ 2,622</u>	<u>\$ 2,167</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, 2023

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 2,041	\$ 2,622	\$ 3,406
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 2,041</u>	<u>\$ 2,622</u>	<u>\$ 3,406</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, 2023, 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, 2023 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, 2023, they are as follows:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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

Discount Rate - 3.72% per annum for year end 2023 reporting. 2.06% per annum for year end 2022 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 2023\_fl was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	3.00%
Rate of Growth in Real Income/GDP per capital 2032+	1.50%
Extra Trend due to Taste/Technology 2032+	0.80%
Expected Health Share of GDP 2032	19.80%
Health Share of GDP Resistance Point	19.00%
Year for Limiting Cost Growth to GDP Growth	2043

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 2023 to 2026 were based on plan design, population weighting, renewal projections and market analysis. For years 2027 to 2031, these are interpolated from 2026 to 2032 (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, 2023

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 112.1% 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, 2023

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, 2023 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, 2023 was (\$105,228).

*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, 2023 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, 2023

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, 2023

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 2023, 2022 and 2021 were \$3,113, \$5,611 and \$7,436, 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 2023, 2022 and 2021 were \$4,475, \$4,131 and \$4,178, respectively.

## TOWN OF FRYEBURG, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

#### NOTE 20 - LETTER OF CREDIT

At June 30, 2023, 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 July 24, 2023, authorizes one draw only up to the amount of \$6,750,000. There were no draws for the year ended June 30, 2023.

#### 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, 2022, the most recent financial statements available, the Town of Fryeburg, Maine contributed \$17,583 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, 2023.

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, 2023. 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, 2023

NOTE 23 - CONTINGENCIES

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.

### 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, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1	\$ 1,220,933	\$ 1,220,933	\$ 1,220,933	\$ -
Resources (Inflows):				
Property taxes	6,522,900	6,522,900	6,551,374	28,474
Excise taxes	604,980	604,980	735,970	130,990
Intergovernmental revenues	786,905	786,905	1,183,288	396,383
Charges for services	302,270	302,270	368,069	65,799
Interest income	26,000	26,000	91,321	65,321
Other revenue	175,250	176,308	231,626	55,318
Amounts Available for Appropriation	<u>9,639,238</u>	<u>9,640,296</u>	<u>10,382,581</u>	<u>742,285</u>
Charges to Appropriations (Outflows):				
General government	627,976	627,976	620,391	7,585
Public safety	1,130,254	1,145,254	1,007,284	137,970
Recreation	146,887	146,887	138,896	7,991
Parks	17,430	17,430	10,249	7,181
Public works	761,000	790,267	704,240	86,027
Library	118,437	118,437	109,415	9,022
Civil services	159,873	159,873	151,042	8,831
County assessment	425,592	425,592	425,592	-
Education	3,887,190	3,887,190	3,887,190	-
Unclassified	293,474	294,532	259,495	35,037
Health and sanitation	507,540	507,540	468,963	38,577
Debt service	17,652	17,652	17,652	-
Transfers to other funds	325,000	1,284,446	1,284,446	-
Total Charges to Appropriations	<u>8,418,305</u>	<u>9,423,076</u>	<u>9,084,855</u>	<u>338,221</u>
Budgetary Fund Balance, June 30	<u>\$ 1,220,933</u>	<u>\$ 217,220</u>	<u>\$ 1,297,726</u>	<u>\$ 1,080,506</u>
Utilization of assigned fund balance	\$ -	\$ 44,267	\$ -	\$ (44,267)
Utilization of unassigned fund balance	-	959,446	-	(959,446)
	<u>\$ -</u>	<u>\$ 1,003,713</u>	<u>\$ -</u>	<u>\$ (1,003,713)</u>

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

TOWN OF FRYEBURG, MAINE

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
PLD Plan:									
Proportion of the net pension liability/(asset)	0.08%	0.07%	0.08%	0.07%	0.08%	0.07%	0.06%	0.10%	0.10%
Proportionate share of the net pension liability/(asset)	\$ 203,997	\$ (22,334)	\$ 322,396	\$ 227,050	\$ 216,191	\$ 270,884	\$ 341,130	\$ 164,376	\$ 91,259
Covered payroll	\$ 612,610	\$ 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	33.30%	-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)	93.26%	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\*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
PLD Plan:									
Contractually required contribution	\$ 62,900	\$ 58,195	\$ 47,442	\$ 51,219	\$ 45,312	\$ 43,852	\$ 33,910	\$ 20,942	\$ 20,625
Contributions in relation to the contractually required contribution	(62,900)	(58,195)	(47,442)	(51,219)	(45,312)	(43,852)	(33,910)	(20,942)	(20,625)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 855,087	\$ 612,610	\$ 608,672	\$ 676,231	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777
Contributions as a percentage of covered payroll	7.36%	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, 2023

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/22 (Reporting December 31, 2022)	\$ -	\$ -	\$ -
Changes for the year:			
Service cost	2,887	-	2,887
Interest	59	-	59
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(324)	-	(324)
Contributions - employer	-	-	-
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	-	-	-
Administrative expense	-	-	-
Net changes	2,622	-	2,622
Balances at 1/1/23 (Reporting December 31, 2023)	\$ 2,622	\$ -	\$ 2,622

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

SCHEDULE 5

TOWN OF FRYEBURG, MAINE

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

	2023	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>						
Service cost (BOY)	\$ 2,887	\$ 14,040	\$ 12,300	\$ 10,621	\$ 11,591	\$ 8,927
Interest (includes interest on service cost)	59	2,498	2,599	4,109	3,357	2,712
Changes of benefit terms	-	-	-	(1,601)	-	-
Differences between expected and actual experience	-	(119,896)	-	(38,068)	-	6,234
Changes of assumptions	(324)	-	7,124	18,913	(10,192)	6,630
Benefit payments, including refunds of member contributions	-	(830)	(798)	(1,185)	(1,139)	(1,501)
Net change in total OPEB liability	\$ 2,622	\$ (104,188)	\$ 21,225	\$ (7,211)	\$ 3,617	\$ 23,002
 Total OPEB liability - beginning	\$ -	\$ 104,188	\$ 82,963	\$ 90,174	\$ 86,557	\$ 63,555
Total OPEB liability - ending	\$ 2,622	\$ -	\$ 104,188	\$ 82,963	\$ 90,174	\$ 86,557
 <u>Plan fiduciary net position</u>						
Contributions - employer	-	830	798	1,185	1,139	1,501
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	-	(830)	(798)	(1,185)	(1,139)	(1,501)
Administrative expense	-	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-	-
 Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 Net OPEB liability - ending	\$ 2,622	\$ -	\$ 104,188	\$ 82,963	\$ 90,174	\$ 86,557
 Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-	-
 Covered payroll	\$ 156,899	\$ 156,899	\$ 936,947	\$ 936,947	\$ 866,485	\$ 866,485
Net OPEB liability as a percentage of covered payroll	1.7%	0.0%	11.1%	8.9%	10.4%	10.0%

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

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

SCHEDULE 6

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST 10 FISCAL YEARS\*

	2023	2022	2021	2020	2019	2018
<u>MMEHT:</u>						
Employer contributions	\$ -	\$ 830	\$ 798	\$ 1,185	\$ 1,139	\$ 1,501
Benefit payments	-	(830)	(798)	(1,185)	(1,139)	(1,501)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 156,899	\$ 156,899	\$ 936,947	\$ 936,947	\$ 866,485	\$ 866,485
Contributions as a percentage of covered payroll	0.00%	0.00%	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, 2023

**Changes of Assumptions**

MMEHT OPEB Plan:

There was a change in the discount rate from 2.06% to 3.72% per GASB 75 discount rate selection. Ultimate medical trends were aligned to the higher inflation environment for the roll forward as of this measurement date.

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

### 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, 2023

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,522,900	\$ 6,522,900	\$ 6,551,374	\$ 28,474
Auto excise	600,480	600,480	728,832	128,352
Airplane excise	1,000	1,000	2,469	1,469
Boat excise	3,500	3,500	4,669	1,169
Intergovernmental revenues:				
State revenue sharing	400,000	400,000	677,090	277,090
Homestead reimbursement	195,901	195,901	286,655	90,754
Tree growth	30,000	30,000	51,329	21,329
BETE reimbursement	159,504	159,504	159,566	62
Veterans exemption	1,500	1,500	2,817	1,317
General assistance	-	-	5,831	5,831
Charges for services:				
Tax lien fees	7,000	7,000	7,109	109
Clerk fees	19,270	19,270	24,070	4,800
Animal control	1,300	1,300	3,216	1,916
Planning board fees	1,750	1,750	2,925	1,175
Code enforcement	27,500	27,500	39,789	12,289
Solid waste fees	173,700	173,700	212,277	38,577
Police	18,900	18,900	20,270	1,370
Public works	52,000	52,000	56,476	4,476
Library	850	850	1,937	1,087
Interest income:				
Tax and lien interest	22,000	22,000	17,112	(4,888)
Interest income	4,000	4,000	74,209	70,209
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Renewable solar fees	50,000	50,000	68,854	18,854
Cable TV fees	25,000	25,000	-	(25,000)
Proceeds from sale of assets	-	-	2,644	2,644
Miscellaneous other	250	1,308	60,128	58,820
Amounts Available for Appropriation	<u>\$ 8,418,305</u>	<u>\$ 8,419,363</u>	<u>\$ 9,161,648</u>	<u>\$ 742,285</u>

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Selectboard	\$ 15,366	\$ -	\$ 15,366	\$ 14,804	\$ 562
Administration	538,797	-	538,797	517,987	20,810
Planning board	2,000	-	2,000	1,108	892
Appeals board	500	-	500	-	500
Broadband committee	5,000	-	5,000	-	5,000
Conservation committee	5,000	-	5,000	4,965	35
Bike walk trail committee	2,000	-	2,000	1,971	29
Parks open space beautif committee	2,000	-	2,000	1,986	14
Economic development	500	-	500	500	-
Professional services	56,813	-	56,813	77,070	(20,257)
Total	627,976	-	627,976	620,391	7,585
PUBLIC SAFETY:					
Fire department	228,127	-	228,127	227,489	638
Saco valley fire department	36,925	-	36,925	36,925	-
Police department	736,325	15,000	751,325	613,993	137,332
Rescue department	128,877	-	128,877	128,877	-
Total	1,130,254	15,000	1,145,254	1,007,284	137,970
RECREATION					
	146,887	-	146,887	138,896	7,991
PARKS					
	17,430	-	17,430	10,249	7,181
PUBLIC WORKS:					
Roads	761,000	29,267	790,267	704,240	86,027
Total	761,000	29,267	790,267	704,240	86,027
LIBRARY					
	118,437	-	118,437	109,415	9,022
CIVIL SERVICES					
	159,873	-	159,873	151,042	8,831

## TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
DEBT SERVICE	17,652	-	17,652	17,652	-
COUNTY TAX	425,592	-	425,592	425,592	-
EDUCATION	3,887,190	-	3,887,190	3,887,190	-
UNCLASSIFIED:					
General assistance	10,000	-	10,000	6,274	3,726
Townwide insurance/deferred comp	191,000	-	191,000	174,672	16,328
Social services	21,065	-	21,065	18,665	2,400
Cable TV	-	1,058	1,058	-	1,058
Airport	20,000	-	20,000	20,000	-
Town buildings	10,000	-	10,000	6,829	3,171
Housekeeping	-	-	-	1,521	(1,521)
Unclassified	11,980	-	11,980	10,063	1,917
Overlay/abatements	29,429	-	29,429	21,471	7,958
Total	293,474	1,058	294,532	259,495	35,037
HEALTH AND SANITATION:					
Solid waste/recycling	507,540	-	507,540	468,963	38,577
Total	507,540	-	507,540	468,963	38,577
TRANSFERS TO OTHER FUNDS:					
Capital projects funds	325,000	959,446	1,284,446	1,284,446	-
Total	325,000	959,446	1,284,446	1,284,446	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 8,418,305	\$ 1,004,771	\$ 9,423,076	\$ 9,084,855	\$ 338,221

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

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 83,209	\$ -	\$ 128,391	\$ 211,600
Accounts receivable (net of uncollectibles)	-	-	9,119	9,119
Due from other governments	16,526	-	-	16,526
Due from other funds	655,237	393,885	602	1,049,724
<b>TOTAL ASSETS</b>	<b>\$ 754,972</b>	<b>\$ 393,885</b>	<b>\$ 138,112</b>	<b>\$ 1,286,969</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,883	\$ -	\$ -	\$ 2,883
Due to other funds	37,053	10,027	27,403	74,483
<b>TOTAL LIABILITIES</b>	<b>39,936</b>	<b>10,027</b>	<b>27,403</b>	<b>77,366</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	19,670	19,670
Restricted	431,859	-	91,039	522,898
Committed	-	393,885	-	393,885
Assigned	296,208	-	-	296,208
Unassigned	(13,031)	(10,027)	-	(23,058)
<b>TOTAL FUND BALANCES</b>	<b>715,036</b>	<b>383,858</b>	<b>110,709</b>	<b>1,209,603</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 754,972</b>	<b>\$ 393,885</b>	<b>\$ 138,112</b>	<b>\$ 1,286,969</b>

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, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 508	\$ -	\$ 662	\$ 1,170
Intergovernmental income	23,018	-	-	23,018
Other	285,780	10,000	654	296,434
TOTAL REVENUES	<u>309,306</u>	<u>10,000</u>	<u>1,316</u>	<u>320,622</u>
EXPENDITURES				
Capital outlay	158,438	234,472	-	392,910
Other	181,382	246	-	181,628
TOTAL EXPENDITURES	<u>339,820</u>	<u>234,718</u>	<u>-</u>	<u>574,538</u>
NET CHANGE IN FUND BALANCES	(30,514)	100,282	1,316	71,084
FUND BALANCES - JULY 1	745,550	283,576	109,393	1,138,519
FUND BALANCES - JUNE 30	<u>\$ 715,036</u>	<u>\$ 383,858</u>	<u>\$ 110,709</u>	<u>\$ 1,209,603</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, 2023

	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	\$ -	\$ -	\$ -	\$ 46,588	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-	-	-
Due from other funds	18,897	287	-	-	3,000	19	54,886	1,000	73,706
<b>TOTAL ASSETS</b>	<b>\$ 18,897</b>	<b>\$ 287</b>	<b>\$ -</b>	<b>\$ 46,588</b>	<b>\$ 3,000</b>	<b>\$ 19</b>	<b>\$ 54,886</b>	<b>\$ 1,000</b>	<b>\$ 73,706</b>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	81	9,214	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>81</b>	<b>9,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	19	-	-	73,706
Committed	-	-	-	-	-	-	-	-	-
Assigned	18,897	287	-	37,374	3,000	-	54,886	1,000	-
Unassigned	-	-	(81)	-	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>18,897</b>	<b>287</b>	<b>(81)</b>	<b>37,374</b>	<b>3,000</b>	<b>19</b>	<b>54,886</b>	<b>1,000</b>	<b>73,706</b>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<b>\$ 18,897</b>	<b>\$ 287</b>	<b>\$ -</b>	<b>\$ 46,588</b>	<b>\$ 3,000</b>	<b>\$ 19</b>	<b>\$ 54,886</b>	<b>\$ 1,000</b>	<b>\$ 73,706</b>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

	Aquifer Fund	Fuel Assistance	Recreation Program	MPERS Credit	Police Body Worn Cameras	Hiram Airport	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 30,012	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	16,526	-	-	-	-
Due from other funds	1,721	37,130	52,874	-	-	30,900	3,089	240	-
TOTAL ASSETS	\$ 1,721	\$ 37,130	\$ 52,874	\$ 30,012	\$ 16,526	\$ 30,900	\$ 3,089	\$ 240	\$ -
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	4,764	8,449	-	-	-	1,250
TOTAL LIABILITIES	-	-	-	4,764	8,449	-	-	-	1,250
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	8,077	30,900	3,089	240	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	1,721	37,130	52,874	25,248	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(1,250)
TOTAL FUND BALANCES (DEFICITS)	1,721	37,130	52,874	25,248	8,077	30,900	3,089	240	(1,250)
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,721	\$ 37,130	\$ 52,874	\$ 30,012	\$ 16,526	\$ 30,900	\$ 3,089	\$ 240	\$ -

## TOWN OF FRYEBURG, MAINE

## COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2023

	Mulford Softball League	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
<b>ASSETS</b>									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,550	\$ 452	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-	-	-
Due from other funds	52,000	1,294	572	3,973	6,113	-	440	1,361	-
<b>TOTAL ASSETS</b>	<b>\$ 52,000</b>	<b>\$ 1,294</b>	<b>\$ 572</b>	<b>\$ 3,973</b>	<b>\$ 6,113</b>	<b>\$ 5,550</b>	<b>\$ 892</b>	<b>\$ 1,361</b>	<b>\$ -</b>
<b>LIABILITIES</b>									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	1,595	-	-	741
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,595</b>	<b>-</b>	<b>-</b>	<b>741</b>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	1,294	572	3,973	-	3,955	892	1,361	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	52,000	-	-	-	6,113	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(741)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>52,000</b>	<b>1,294</b>	<b>572</b>	<b>3,973</b>	<b>6,113</b>	<b>3,955</b>	<b>892</b>	<b>1,361</b>	<b>(741)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 52,000</b>	<b>\$ 1,294</b>	<b>\$ 572</b>	<b>\$ 3,973</b>	<b>\$ 6,113</b>	<b>\$ 5,550</b>	<b>\$ 892</b>	<b>\$ 1,361</b>	<b>\$ -</b>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

## ASSETS

Conservation Committee	PD Donations	Poland Spring	MCF Historical Preservation	Mulford Library	Lifelong Library Grant	ESRA Hangar Grant	Alford Workforce	ARPA Town
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
319	10,301	5,000	10,000	1,330	-	-	-	78,021
\$ 319	\$ 10,301	\$ 5,000	\$ 10,000	\$ 1,330	\$ -	\$ -	\$ -	\$ 78,021

## TOTAL ASSETS

## LIABILITIES

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,883
-	-	-	-	-	1	-	-	-
-	-	-	-	-	1	-	-	2,883

## TOTAL LIABILITIES

## FUND BALANCES (DEFICITS)

-	-	-	-	-	-	-	-	-
-	10,301	5,000	10,000	1,330	-	-	-	75,138
-	-	-	-	-	-	-	-	-
319	-	-	-	-	-	-	-	-
-	-	-	-	-	(1)	-	-	-
319	10,301	5,000	10,000	1,330	(1)	-	-	75,138

TOTAL FUND BALANCES  
(DEFICITS)TOTAL LIABILITIES AND  
FUND BALANCES (DEFICITS)

\$ 319	\$ 10,301	\$ 5,000	\$ 10,000	\$ 1,330	\$ -	\$ -	\$ -	\$ 78,021
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TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2023

	LD2003	Community Grant	Mulford Bridge	Wellness Grant	ARPA Library	Library MLFP Grant	H Mills Childrens Room	PD CARES Act Grant	Fire Dept FEMA	Honor Roll Committee
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607
Due from other governments	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	400	-	51	367	1,230	-	-	-	-
TOTAL ASSETS	\$ -	\$ 400	\$ -	\$ 51	\$ 367	\$ 1,230	\$ -	\$ -	\$ -	\$ 607
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	635	-	-	-	-	-	242	3,273	5,723	-
TOTAL LIABILITIES	635	-	-	-	-	-	242	3,273	5,723	-
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	400	-	-	367	1,230	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	51	-	-	-	-	-	607
Unassigned	(635)	-	-	-	-	-	(242)	(3,273)	(5,723)	-
TOTAL FUND BALANCES (DEFICITS)	(635)	400	-	51	367	1,230	(242)	(3,273)	(5,723)	607
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 400	\$ -	\$ 51	\$ 367	\$ 1,230	\$ -	\$ -	\$ -	\$ 607

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2023

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,209
Due from other governments	-	-	-	-	-	-	-	-	-	16,526
Due from other funds	155,338	1,678	1,617	2,849	39,723	1,050	-	1,055	1,406	655,237
<b>TOTAL ASSETS</b>	<b>\$ 155,338</b>	<b>\$ 1,678</b>	<b>\$ 1,617</b>	<b>\$ 2,849</b>	<b>\$ 39,723</b>	<b>\$ 1,050</b>	<b>\$ -</b>	<b>\$ 1,055</b>	<b>\$ 1,406</b>	<b>\$ 754,972</b>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,883
Due to other funds	-	-	-	-	-	-	1,085	-	-	37,053
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,085</b>	<b>-</b>	<b>-</b>	<b>39,936</b>
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	155,338	-	-	2,849	39,723	1,050	-	1,055	-	431,859
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	1,678	1,617	-	-	-	-	-	1,406	296,208
Unassigned	-	-	-	-	-	-	(1,085)	-	-	(13,031)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>155,338</b>	<b>1,678</b>	<b>1,617</b>	<b>2,849</b>	<b>39,723</b>	<b>1,050</b>	<b>(1,085)</b>	<b>1,055</b>	<b>1,406</b>	<b>715,036</b>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<b>\$ 155,338</b>	<b>\$ 1,678</b>	<b>\$ 1,617</b>	<b>\$ 2,849</b>	<b>\$ 39,723</b>	<b>\$ 1,050</b>	<b>\$ -</b>	<b>\$ 1,055</b>	<b>\$ 1,406</b>	<b>\$ 754,972</b>

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, 2023

	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	-	-	-	446	-	-	-	-	-
Other income	8,425	7,514	-	1,768	5,000	-	8,703	1,000	40,000
TOTAL REVENUES	<u>8,425</u>	<u>7,514</u>	<u>-</u>	<u>2,214</u>	<u>5,000</u>	<u>-</u>	<u>8,703</u>	<u>1,000</u>	<u>40,000</u>
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	50	7,227	81	-	6,822	-	-	1,320	48,254
TOTAL EXPENDITURES	<u>50</u>	<u>7,227</u>	<u>81</u>	<u>-</u>	<u>6,822</u>	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>48,254</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	8,375	287	(81)	2,214	(1,822)	-	8,703	(320)	(8,254)
FUND BALANCES (DEFICITS) - JULY 1	10,522	-	-	35,160	4,822	19	46,183	1,320	81,960
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 18,897</u>	<u>\$ 287</u>	<u>\$ (81)</u>	<u>\$ 37,374</u>	<u>\$ 3,000</u>	<u>\$ 19</u>	<u>\$ 54,886</u>	<u>\$ 1,000</u>	<u>\$ 73,706</u>

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Aquifer Fund	Fuel Assistance	Recreation Program	MPERS Credit	Police Body Worn Cameras	Hiram Airport	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES									
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ 16,526	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-
Other income	-	10,630	56,506	287	-	-	-	-	-
TOTAL REVENUES	-	10,630	56,506	287	16,526	-	-	-	-
EXPENDITURES									
Capital outlay	-	-	-	-	8,449	-	-	-	-
Other	-	1,514	32,313	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,514	32,313	-	8,449	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	9,116	24,193	287	8,077	-	-	-	-
FUND BALANCES (DEFICITS) - JULY 1	1,721	28,014	28,681	24,961	-	30,900	3,089	240	(1,250)
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,721	\$ 37,130	\$ 52,874	\$ 25,248	\$ 8,077	\$ 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, 2023

	Mulford Softball League	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	53	4	-	-
Other income	52,000	-	-	43,000	1,780	-	100	20	5,259
TOTAL REVENUES	52,000	-	-	43,000	1,780	53	104	20	5,259
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	-
Other	-	-	-	43,000	6,450	1,432	50	-	6,000
TOTAL EXPENDITURES	-	-	-	43,000	6,450	1,432	50	-	6,000
NET CHANGE IN FUND BALANCES (DEFICITS)	52,000	-	-	-	(4,670)	(1,379)	54	20	(741)
FUND BALANCES (DEFICITS) - JULY 1	-	1,294	572	3,973	10,783	5,334	838	1,341	-
FUND BALANCES (DEFICITS) - JUNE 30	\$ 52,000	\$ 1,294	\$ 572	\$ 3,973	\$ 6,113	\$ 3,955	\$ 892	\$ 1,361	\$ (741)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Conservation Committee	PD Donations	Poland Spring	MCF Historical Preservation	Mulford Library	Lifelong Library Grant	ESRA Hangar Grant	Alford Workforce	ARPA Town
REVENUES									
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,492	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-
Other income	320	3,971	-	-	-	-	-	1,200	-
TOTAL REVENUES	320	3,971	-	-	-	-	6,492	1,200	-
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	-	-	149,989
Other	-	2,609	-	-	-	-	6,492	1,200	-
TOTAL EXPENDITURES	-	2,609	-	-	-	-	6,492	1,200	149,989
NET CHANGE IN FUND BALANCES (DEFICITS)	320	1,362	-	-	-	-	-	-	(149,989)
FUND BALANCES (DEFICITS) - JULY 1	(1)	8,939	5,000	10,000	1,330	(1)	-	-	225,127
FUND BALANCES (DEFICITS) - JUNE 30	\$ 319	\$ 10,301	\$ 5,000	\$ 10,000	\$ 1,330	\$ (1)	\$ -	\$ -	\$ 75,138

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	LD2003	Community Grant	Mulford Bridge	Wellness Grant	ARPA Library	Library MLFP Grant	H Mills Childrens Room	PD CARES Act Grant	Fire Dept FEMA	Honor Roll Committee
REVENUES										
Intergovernmental income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest income	-	-	-	-	-	-	-	-	-	5
Other income	-	-	-	277	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	277	-	-	-	-	-	5
EXPENDITURES										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	635	-	3,035	226	702	230	-	-	-	-
TOTAL EXPENDITURES	635	-	3,035	226	702	230	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(635)	-	(3,035)	51	(702)	(230)	-	-	-	5
FUND BALANCES (DEFICITS) - JULY 1	-	400	3,035	-	1,069	1,460	(242)	(3,273)	(5,723)	602
FUND BALANCES (DEFICITS) - JUNE 30	\$ (635)	\$ 400	\$ -	\$ 51	\$ 367	\$ 1,230	\$ (242)	\$ (3,273)	\$ (5,723)	\$ 607

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,018
Interest income	-	-	-	-	-	-	-	-	-	508
Other income	31,926	1,806	1,888	2,400	-	-	-	-	-	285,780
TOTAL REVENUES	31,926	1,806	1,888	2,400	-	-	-	-	-	309,306
EXPENDITURES										
Capital outlay	-	-	-	-	-	-	-	-	-	158,438
Other	6,469	1,594	220	2,500	-	-	957	-	-	181,382
TOTAL EXPENDITURES	6,469	1,594	220	2,500	-	-	957	-	-	339,820
NET CHANGE IN FUND BALANCES (DEFICITS)	25,457	212	1,668	(100)	-	-	(957)	-	-	(30,514)
FUND BALANCES (DEFICITS) - JULY 1	129,881	1,466	(51)	2,949	39,723	1,050	(128)	1,055	1,406	745,550
FUND BALANCES (DEFICITS) - JUNE 30	\$ 155,338	\$ 1,678	\$ 1,617	\$ 2,849	\$ 39,723	\$ 1,050	\$ (1,085)	\$ 1,055	\$ 1,406	\$ 715,036

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, 2023

	Fire Dept. Truck Fund	Roads Capital Reserve	Fire Department	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
ASSETS								
Due from other funds	\$ 157,813	\$ 18,253	\$ 20,500	\$ 1,772	\$ 2,918	\$ 22,112	\$ 170	\$ -
TOTAL ASSETS	<u>\$ 157,813</u>	<u>\$ 18,253</u>	<u>\$ 20,500</u>	<u>\$ 1,772</u>	<u>\$ 2,918</u>	<u>\$ 22,112</u>	<u>\$ 170</u>	<u>\$ -</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,027
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,027</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	157,813	18,253	20,500	1,772	2,918	22,112	170	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(10,027)
TOTAL FUND BALANCES (DEFICITS)	<u>157,813</u>	<u>18,253</u>	<u>20,500</u>	<u>1,772</u>	<u>2,918</u>	<u>22,112</u>	<u>170</u>	<u>(10,027)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 157,813</u>	<u>\$ 18,253</u>	<u>\$ 20,500</u>	<u>\$ 1,772</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, 2023

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	Library Building Reserve	Mountain Division Rail Trail	Transfer Station Rolloff	Public Works Truck Replacement	Total
ASSETS								
Due from other funds	\$ 6,819	\$ 4,979	\$ 5,238	\$ 20,000	\$ 10,957	22,600	99,754	\$ 393,885
TOTAL ASSETS	<u>\$ 6,819</u>	<u>\$ 4,979</u>	<u>\$ 5,238</u>	<u>\$ 20,000</u>	<u>\$ 10,957</u>	<u>\$ 22,600</u>	<u>\$ 99,754</u>	<u>\$ 393,885</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,027
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,027</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	6,819	4,979	5,238	20,000	10,957	22,600	99,754	393,885
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(10,027)
TOTAL FUND BALANCES (DEFICITS)	<u>6,819</u>	<u>4,979</u>	<u>5,238</u>	<u>20,000</u>	<u>10,957</u>	<u>22,600</u>	<u>99,754</u>	<u>383,858</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 6,819</u>	<u>\$ 4,979</u>	<u>\$ 5,238</u>	<u>\$ 20,000</u>	<u>\$ 10,957</u>	<u>\$ 22,600</u>	<u>\$ 99,754</u>	<u>\$ 393,885</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, 2023

	Fire Dept. Truck Fund	Roads Capital Reserve	Fire Department	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
REVENUES								
Other income	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
TOTAL REVENUES	-	-	-	-	-	-	-	10,000
EXPENDITURES								
Capital outlay	-	14,111	-	124,878	-	-	-	38,083
Other	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	14,111	-	124,878	-	-	-	38,083
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(14,111)	-	(124,878)	-	-	-	(28,083)
OTHER FINANCING SOURCES (USES)								
Transfers in	50,000	-	-	65,000	-	-	-	10,000
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	50,000	-	-	65,000	-	-	-	10,000
NET CHANGE IN FUND BALANCES (DEFICITS)	50,000	(14,111)	-	(59,878)	-	-	-	(18,083)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	107,813	32,364	20,500	61,650	2,918	22,112	170	8,056
FUND BALANCES (DEFICITS) - JUNE 30	\$ 157,813	\$ 18,253	\$ 20,500	\$ 1,772	\$ 2,918	\$ 22,112	\$ 170	\$ (10,027)



TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	Library Building Reserve	Mountain Division Rail Trail	Transfer Station Rolloff	Public Works Truck Replacement	Total
REVENUES								
Other income	-	\$ -	\$ -	\$ -	-	-	-	\$ 10,000
TOTAL REVENUES	-	-	-	-	-	-	-	10,000
EXPENDITURES								
Capital outlay	-	-	-	-	-	57,400	-	234,472
Other	-	-	-	-	-	-	246	246
TOTAL EXPENDITURES	-	-	-	-	-	57,400	246	234,718
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	(57,400)	(246)	(224,718)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	20,000	-	80,000	100,000	325,000
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	20,000	-	80,000	100,000	325,000
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	-	20,000	-	22,600	99,754	100,282
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	6,819	4,979	5,238	-	10,957	-	-	283,576
FUND BALANCES (DEFICITS) - JUNE 30	\$ 6,819	\$ 4,979	\$ 5,238	\$ 20,000	\$ 10,957	\$ 22,600	\$ 99,754	\$ 383,858

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, 2023

ASSETS	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
Cash and cash equivalents	\$ 18,827	\$ 59,205	\$ 1,447	\$ 6,919
Accounts receivable (net of uncollectibles)	-	9,119	-	-
Due from other funds	-	-	-	401
<b>TOTAL ASSETS</b>	<b>\$ 18,827</b>	<b>\$ 68,324</b>	<b>\$ 1,447</b>	<b>\$ 7,320</b>
<b>LIABILITIES</b>				
Due to others funds	\$ 256	\$ 26,567	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>256</b>	<b>26,567</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	18,270	-	1,400	-
Restricted	301	41,757	47	7,320
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>18,571</b>	<b>41,757</b>	<b>1,447</b>	<b>7,320</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,827</b>	<b>\$ 68,324</b>	<b>\$ 1,447</b>	<b>\$ 7,320</b>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2023

ASSETS	Reforestation Funds	Hospital Trust	Eastman	Total
Cash and cash equivalents	\$ 7,230	\$ 33,834	\$ 929	\$ 128,391
Accounts receivable (net of uncollectibles)	-	-	-	9,119
Due from other funds	-	-	201	602
<b>TOTAL ASSETS</b>	<b>\$ 7,230</b>	<b>\$ 33,834</b>	<b>\$ 1,130</b>	<b>\$ 138,112</b>
<b>LIABILITIES</b>				
Due to others funds	\$ 580	\$ -	\$ -	\$ 27,403
<b>TOTAL LIABILITIES</b>	<b>580</b>	<b>-</b>	<b>-</b>	<b>27,403</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	19,670
Restricted	6,650	33,834	1,130	91,039
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>6,650</b>	<b>33,834</b>	<b>1,130</b>	<b>110,709</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,230</b>	<b>\$ 33,834</b>	<b>\$ 1,130</b>	<b>\$ 138,112</b>

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, 2023

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
REVENUES				
Interest income	\$ -	\$ 180	\$ 14	\$ 66
Other income	200	454	-	-
TOTAL REVENUES	<u>200</u>	<u>634</u>	<u>14</u>	<u>66</u>
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	200	634	14	66
FUND BALANCES - JULY 1	<u>18,371</u>	<u>41,123</u>	<u>1,433</u>	<u>7,254</u>
FUND BALANCES - JUNE 30	<u>\$ 18,571</u>	<u>\$ 41,757</u>	<u>\$ 1,447</u>	<u>\$ 7,320</u>

SCHEDULE J (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Interest income	\$ 69	\$ 324	\$ 9	\$ 662
Other income	-	-	-	654
TOTAL REVENUES	69	324	9	1,316
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	69	324	9	1,316
FUND BALANCES - JULY 1	6,581	33,510	1,121	109,393
FUND BALANCES - JUNE 30	\$ 6,650	\$ 33,834	\$ 1,130	\$ 110,709

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, 2023

	Land and Non-depreciable Assets	Buildings Building Improvements and Land Improvements	Machinery, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 412,188	\$ 202,258	\$ 8,524	\$ -	\$ 622,970
Public Safety	60,000	330,457	1,555,155	-	1,945,612
Public Works	-	366,205	1,346,455	10,156,996	11,869,656
Recreation	70,000	645,825	91,062	-	806,887
Health and Sanitation	55,000	158,433	292,970	20,988	527,391
Town-wide	18,408	849,328	6,000	-	873,736
Total General Capital Assets	615,596	2,552,506	3,300,166	10,177,984	16,646,252
Less: Accumulated Depreciation	-	(1,903,090)	(2,194,308)	(4,513,932)	(8,611,330)
Net General Capital Assets	\$ 615,596	\$ 649,416	\$ 1,105,858	\$ 5,664,052	\$ 8,034,922

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, 2023

	General Capital Assets 7/1/22	Additions	Disposals/ Transfers	General Capital Assets 6/30/23
General Government	\$ 247,499	\$ 375,471	\$ -	\$ 622,970
Public Safety	1,834,594	111,018	-	1,945,612
Public Works	11,575,203	720,383	(425,930)	11,869,656
Recreation	801,141	30,249	(24,503)	806,887
Health and Sanitation	469,991	57,400	-	527,391
Town-wide	873,736	-	-	873,736
Total General Capital Assets	15,802,164	1,294,521	(450,433)	16,646,252
Less: Accumulated Depreciation	(8,141,706)	(494,127)	24,503	(8,611,330)
Net General Capital Assets	<u>\$ 7,660,458</u>	<u>\$ 800,394</u>	<u>\$ (425,930)</u>	<u>\$ 8,034,922</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, 2023 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 April 18, 2024

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 April 18, 2024.

### 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  
April 18, 2024

## **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 2024-2025		
ARTICLE 1.	Elect a Moderator	
ARTICLE 2.	Secret Ballot voting for one (1) Select Board member for 3-year term, two (2) School Board Directors for 3-year terms, one (1) School Board Directors for a 1-year term, one (1) School Board Alternate for a 3-year term.	
ARTICLE 3.	This will allow the Town to proceed with its effort to construct a new Municipal Complex to house the Town Office, Police Department, and Fire Department, by approving the issuance of a bond not to exceed \$16,000,000. If grants, federal funding, or donations are received, then the amount of the bond and subsequent interest will be reduced. The Municipal Complex was designed to accomodate these departmetns for the next 50+ years.	
ARTICLE 4- ADMINISTRATION		
Salaries & Wages: Full-Time and Election Workers.	\$ 380,532	Town Manager, CEO/Assessor Assistant, Bookkeeper, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 40,449	Payroll taxes,workers compensation, FMLA.
Health Insurance	\$ 113,439	Health Insurance for 6 full time staff.
Employees Costs	\$ 6,300	Travel, training, membership dues.
Supplies	\$ 25,700	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	\$ 11,840	Electricity, heat, water, internet, telephone, cell phone
Repair & Maintenance	\$ 5,900	Annual copier maintenance. Computer upgrades. Building maintenance.
Contractual Services	\$ 37,685	Annual municipal software license. Tax assessing software. Security system. Town web site. Postage meter rental. Copier lease
Total Administration	\$ 621,845	
ARTICLE 5 - LAW ENFORCEMENT		
Salaries & Wages Full-Time	\$ 422,864	Police Chief, Lieutenant, Sgt., Detective, 2 full-time Patrol Officers.
Wages - Reserve Officers	\$ 166,350	Reserve shifts to cover vacations, sick time, river patrol, court, Fryeburg Fair, and cleaning services.
Taxes, Workers Compensation	\$ 73,230	Payroll taxes, workers compensation, FMLA.
Health Insurance	\$ 76,467	Health Insurance for full time officers.
Employees Costs	\$ 49,036	Travel, training, dues, and subscriptions. Employee incentives, Ammunition for training
Supplies	\$ 25,500	Uniforms, postage, copier paper, computer and office supplies, OC spray, drug testing
Utilities	\$ 13,700	Metro switch, jet packs, cell phone, internet line, phone and fax line.
Repair & Maintenance	\$ 49,500	Gas for vehicles and boats. Parts and labor for 6 vehicles, 3 boats & trailers. Equipment for cruisers.
Building Expense	\$ 1,000	Maintenance and repairs as needed per lease agreement.
Contractual Services	\$ 21,700	Police Software
Total Law Enforcement	\$ 899,347	

ARTICLE 6 - SOLID WASTE		
Salaries & Wages Full Time	\$ 101,666	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 12,969	Payroll taxes, workers compensation, FMLA.
Health Insurance	\$ 42,019	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 6,000	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement, PPE.
Utilities	\$ 12,640	Heat, electricity, telephone and fax lines, internet.
Repair & Maintenance	\$ 34,800	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	\$ 378,860	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
<b>Total Solid Waste</b>	<b>\$ 589,704</b>	
ARTICLE 7 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 331,498	Public Works Director, 4 full-time crew, 2 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 45,897	Payroll taxes, workers compensation, FMLA
Health Insurance	\$ 75,460	Health insurance for 5 full time crew.
Employees Costs	\$ 1,100	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 101,700	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 800 tons of salt, 1,600 yards sand. Signs. Uniforms.
Utilities	\$ 16,160	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 206,000	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	\$ 43,000	Plowing: Main Street, Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping.
<b>Total Public Works</b>	<b>\$ 820,815</b>	

ARTICLE 8- FIRE DEPARTMENT		
Salaries & Wages Full-Time and on-call firemen.	\$ 136,205	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 22,025	Payroll taxes,workers compensation, FMLA.
Health Insurance	\$ 14,427	Health insurance for fire chief.
Employees Costs	\$ 7,636	Travel, training, dues & subscription. Hepatitis vaccines. Air pack physicals.
Supplies	\$ 36,600	Office and cleaning supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.2nd year of 2-3 year process of purchasing new turn-out gear.
Utilities	\$ 18,370	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 47,975	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel. Repairs for Fire Engines.
Contractual Services	\$ 1,850	Software license. Fire extinguishers.
<b>Total Fire Department</b>	<b>\$ 285,088</b>	
ARTICLE 9 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 87,414	Full-time Librarian and two part time aids. Cleaning services.
Taxes, Workers Compensation	\$ 9,048	Payroll taxes, workers compensation, FMLA.
Health Insurance	\$ 14,427	Health Insurance for full-time Librarian.
Employees Costs	\$ 145	Maine Library Association. Training and travel. Library meetings
Supplies	\$ 16,200	Office and cleaning supplies. Books, programming and postage.
Utilities	\$ 11,300	Heat, water, electricity, telephone, fax, internet.
Repair & Maintenance	\$ 3,000	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	\$ 1,100	Library software. Copier Maintenance agreement.
<b>Total Library</b>	<b>\$ 142,634</b>	
ARTICLE 10 - RECREATION		
Salaries & Wages Full & Part Time	\$ 194,691	Recreation Director, Recreation Programmer, Community Initiatives Coordinator. Partial summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 33,525	Payroll taxes, workers compensation, FMLA
Health Insurance	\$ 52,240	Health insurance for Recreation Director, Assistant Rec Director, Community Initiatives Coordinator.
Employee Costs	\$ 2,900	Travel and training. Background checks for coaches, cell phones
Programs	\$ 7,000	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party, Misc other programs.
Repair & Maintenance	\$ 10,800	For field maintenance.
<b>Total Recreation</b>	<b>\$ 301,156</b>	

<b>ARTICLE 11 - EQUIPMENT CAPITAL RESERVE - RECREATION</b>	
Recreation: Equipment replacement reserve. Fryeburg Rec Inc matches \$10,000	\$ 10,000
<b>ARTICLE 12 - FIRE DEPARTMENT TRUCK FUND</b>	
The current truck fund balance is \$207,813. Adding \$50,000 will increase the balance to \$257,813. Will be used to replace fire apparatus.	\$ 50,000
<b>ARTICLE 13 - MOUNTAIN DIVISION RAIL TRAIL CAPITAL RESERVE</b>	
Current balance of \$2,302. Used approximately \$18,000 for paving repair work last summer; this is to reaccumulate funds to be used for future repairs/paving.	\$ 10,000
<b>ARTICLE 14 - VEHICLE CAPITAL RESERVE - POLICE</b>	
New Police cruiser and equipment	\$ 76,000
<b>ARTICLE 15 - VEHICLE CAPITAL RESERVE - FIRE</b>	
New Fire Command vehicle and equipment; current vehicle is a 2013 with 95,550 miles/6,693 hours	\$ 74,500
<b>ARTICLE 16 - CREDIT RESERVE ACCOUNT - ROADS</b>	
To be used to reconstruct Pine Street (roadway & sidewalks) as outlined in the 5-year road plan. Approving this will not impact the tax rate. This will correct the drainage issues on the road.	\$ 650,000
<b>ARTICLE 17 - CREDIT RESERVE ACCOUNT - PUBLIC WORKS TRUCK</b>	
The 2011 wheeler/plow truck is slated to be replaced next year; this is approximately 50% of the total cost.	\$ 150,000
<b>ARTICLE 18 - SACO VALLEY FIRE DEPARTMENT</b>	
Provides automatic aid from the Saco Valley Fire Department for response in North Fryeburg and support as needed in the rest of the Town.	\$ 48,275
<b>ARTICLE 19 - FRYEBURG RESCUE</b>	
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$ 211,019
<b>ARTICLE 20 - DEBT SERVICE</b>	
Lease for Police Office space in Rescue Building- \$1,622/month for 2025	\$ 19,464
<b>Total Debt Service</b>	\$ 19,464
<b>ARTICLE 21 - BOARDS &amp; COMMITTEES</b>	
<b>Appeals Board</b> - Trainings	\$ 400
<b>Planning Board</b> - Ordinance development with SMPDC. Training, travel.	\$ 2,000
<b>Select Board</b> - 5 stipends \$3,000 each. Taxes, Workers Comp, FMLA, training, manuals.	\$ 17,273
<b>Conservation Committee</b> -Town Forest improvements, 5 year strategic plan development	\$ 5,000
<b>Parks, Open Space, Beautification Committee</b> - Peary Park improvements	\$ 3,000
<b>Total Boards &amp; Committees</b>	\$ 27,673



ARTICLE 22- PROFESSIONAL SERVICES	
<b>Legal services</b>	\$ 35,000
<b>Auditor</b> - Annual Audit and consultations. Bank reconciliations, Single audit	\$ 32,000
<b>Town Web Site</b>	\$ 3,200
<b>Mapping</b> - Annual tax maps updates, online map/assessing platform	\$ 5,300
<b>IT Services</b>	\$ 13,500
<b>Contract Assessor</b> - Transition to contract assessor used by neighboring towns	\$ 35,500
<b>Total Professional Services</b>	<b>\$ 124,500</b>
ARTICLE 23 - 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.	<b>\$ 10,000</b>
ARTICLE 24 - CIVIL SERVICES	
Animal Control Officer (Wages, taxes, FMLA, workers comp, travel/training, supplies)	\$ 8,717
EMA Generator - Annual preventative maintenance contract for parts and labor for generator at Molly Ockett. Fuel	\$ 1,200
Tree Removal - Cutting and trimming of bad trees.	\$ 5,000
Street lights, Hemlock Bridge traffic lights and maintenance.	\$ 26,000
Hydrants	\$ 115,745
	<b>\$ 156,662</b>
ARTICLE 25 - TOWN PARKS	
Electricity for Bradley Park outlets & water service	\$ 1,150
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
<b>Total Town Parks</b>	<b>\$ 18,800</b>
ARTICLE 26 - TOWN OWNED BUILDINGS	
Old Town Garage. Electricity.	\$ 600
Former Registry of Deeds/Brick Building. Maintenance, Electricity	\$ 1,500
American Legion. Water, Electricity, Heat, Cleaning, Maintenance	\$ 11,200
<b>Total Town Owned Buildings</b>	<b>\$ 13,300</b>
ARTICLE 27 - AIRPORT	
Eastern Slope Airport Authority. Funding to operate the Town owned airport.	\$ 20,000
<b>Total Airport</b>	<b>\$ 20,000</b>

<b>ARTICLE 28. TOWN INSURANCES</b>	
Unemployment.	\$ 6,800
Insurance: Property, Casualty, Bonding, Liability.	\$ 70,000
Contingency Fund.	\$ 20,000
Deferred Compensation Retirement.	\$ 135,000
<b>Total Town Insurances</b>	<b>\$ 231,800</b>
<b>ARTICLE 29 - SOCIAL SERVICE AGENCIES</b>	
Appropriations for several social service agencies to be approved by Select Board	\$ 9,018
Food Pantries	\$ 9,400
Senior Property Tax Assistance	\$ 2,500
<b>Total Social Service Agencies</b>	<b>\$ 20,918</b>
<b>ARTICLE 30 - UNCLASSIFIED SERVICE ORGANIZATIONS</b>	
Harvest Hill Animal Shelter	\$ 3,369
Fryeburg Fish & Game. Insurance for range.	\$ 1,000
Maine Municipal Association. Annual dues.	\$ 5,000
Southern Maine Planning & Development Commission. Annual dues.	\$ 1,341
Saco River Corridor Commission	\$ 1,100
Mount Washington Valley Economic Development Council	\$ 150
Maine Tourism Association	\$ 350
<b>Total Unclassified Service Organizations</b>	<b>\$ 12,310</b>
<b>ARTICLE 31 - UNCLASSIFIED EVENTS</b>	
Flags and grave markers for Veterans graves	\$ 850
Memorial Day Parade	\$ 500
Miscellaneous Town Events- Night of Lights, Chalk the Trail, etc.	\$ 2,000
<b>Total Unclassified Events</b>	<b>\$ 3,350</b>
<b>ARTICLE 32 - CREDIT RESERVE ACCOUNT - TRANSFER STATION</b>	
Authorizes the use of \$24,000 from the credit reserve account to be used towards necessary ongoing paving improvements at the Transfer Station, notably in the vicinity of the compactors.	
<b>ARTICLE 33 - CREDIT RESERVE ACCOUNT - LYMAN DRIVE</b>	
Authorizes the use of \$127,000 from the credit reserve account to be used for eventual repair/reconstruction of the Town-owned Lyman Drive.	
<b>ARTICLE 34 - CREDIT RESERVE ACCOUNT - MUNICIPAL COMPLEX</b>	
Authorizes the use of \$300,000 from the credit reserve account to be put towards immediate costs related to the Municipal Complex and/or to serve as a grant match.	

<b>ARTICLE 35</b>
This will allow the Town to sell the Town Office, Fire Department and Old Town Garage, if the Municipal Complex is approved and once it is constructed. The proceeds will be appropriated to offset costs of the Municipal Complex and these properties will likely be put back on the tax rolls.
<b>ARTICLE 36</b>
This will reappropriate \$100,000 that was previously approved to be spent on broadband improvement to be used towards the Municipal Complex. Spectrum has received a grant to provide service to 100% of Fryeburg, negating the need to use town funds to improve broadband.
<b>ARTICLE 37</b>
This will reappropriate \$18,000 that was previously approved to be spent on improvements to the Fire Department to be used towards the Municipal Complex.
<b>ARTICLE 38</b>
We pay the Town of Conway \$5,000 from the cable franchise fee received from Charter Communications for broadcast of town meetings/events on Channel 3.
<b>ARTICLE 39</b>
This will allow the use of approximately \$150,000 in accumulated cable franchise fees to be used towards the Municipal Complex.
<b>ARTICLE 40</b>
This will allow the Town to grant a Conservation Easement on the land known as the Town Forest to the Upper Saco Valley Land Trust. This will ensure that this property is not developed and will remain open to the public in perpetuity.
<b>ARTICLE 41</b>
This will allow the Town to lease the Former Registry of Deeds building to the Upper Saco Cultural Alliance for a 3-year term.
<b>ARTICLE 42</b>
This will revise Section 17.A.A.3 of the Land Use Ordinance to allow for rooftop solar panels to be considered an accessory use and not a use that counts towards density calculations.
<b>ARTICLE 43</b>
This will establish the Town of Fryeburg Short-Term Residential Rental Ordinance that will define short-term rentals, create a registration system and will requires that STR's meet certain operating standards.
<b>ARTICLE 44</b>
This will revise various sections of the Land Use Ordinance so that the Town will be in compliance with the new state housing law (LD 2003). Town's must have ordinances adopted that meet specific housing related standards by July 1, 2024.

<b>ARTICLE 45</b>
This will revise Section 19 of the Land Use Ordinance and will change the make-up of the Planning Board; currently the Planning Board has 5 regular members and 2 alternates/associate members and the change will create a board comprised of 7 regular members.
<b>ARTICLE 46</b>
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.
<b>ARTICLE 47</b>
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.
<b>ARTICLE 48</b>
Approval of this article is required by law to accept prepayment of taxes.
<b>ARTICLE 49</b>
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 8.5% interest rate applies only to the 2025 taxes. The interest is collected as revenue and used to reduce the mill rate.
<b>ARTICLE 50</b>
No interest will be paid on abated taxes or on overpayment of taxes for the 2025 year pursuant to 36 M.R.S.A. §506 (A).
<b>ARTICLE 51</b>
Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.
<b>ARTICLE 52</b>
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.
<b>ARTICLE 53</b>
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
<b>ARTICLE 54</b>
Allows the Select Board to sell property that has automatically foreclosed due to non-payment of taxes, per the relevant State statute. Excess proceeds from the sale go to the former owner.
<b>ARTICLE 55</b>
Allows the Select Board to sell items no longer useful or needed. Normal items would include vehicles and equipment.
<b>ARTICLE 56</b>
Allows using all non-dedicated revenues to reduce the property tax commitment.
<b>ARTICLE 57</b>
Authorizes appropriations from undesignated surplus (credit reserve) to cover overdrafts as of June 30, 2024. Approval of this article will prevent having a special town meeting before June 30, 2024.
<b>ARTICLE 58</b>
Approving this article is required in the event the tax commitment is greater than the property tax levy limit.

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

Tuesday, June 11, 2024  
and  
Thursday, June 13, 2024

Secret Ballot Election June 11, 2024 from 8:00 a.m. to 8:00 p.m.  
David & Doris Hastings Community Center, 59 Recreation Drive

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Town Meeting June 13, 2024  
6 p.m.  
Leura Hill Eastman Performing Arts Center, 18 Bradley Street

To George Walker, 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 11th day of June, A.D. 2024 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 and 3 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet in person at the Leura Hill Eastman Performing Arts Center, 18 Bradley Street in said Town on Thursday the 13<sup>th</sup> day of June, A.D. 2024 at six o'clock p.m., then and there to act on **Article 4 through 58** as set out below, to wit:

- Article 1.** To elect a moderator to preside at said meeting 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 authorize the Select Board to issue general obligation bonds or notes in the name of the Town of Fryeburg in an aggregate principal amount not to exceed \$16,000,000, which bonds or notes may be made callable, and to appropriate the proceeds of said bonds or notes to pay costs to construct and equip a new Municipal Complex on property abutting the Public Works Garage on Bridgton Road (Tax Map 43, Lot 35), which will house the Town Office, Fire Department, and Police Department?

## **TOWN OF FRYEBURG FINANCIAL STATEMENT**

### **1. Total Town Indebtedness**

Bonds Outstanding and Unpaid	\$	0.00
Bonds Authorized but Unissued	\$	0.00
Bonds to be Issued if this Article is Approved	\$	16,000,000.00
Total:	\$	16,000,000.00

### **2. Estimated Costs of Proposed Bond**

At an estimated annual interest rate of 4.75%, for a 20-year term, the estimated costs of this bond issue will be:

Principal	\$16,000,000.00
Interest	\$ 8,815,000.00
Total Principal & Interest to be Paid at Maturity	\$ 24,815,000.00

### **3. Validity**

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above Estimated Costs of Proposed Bonds. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.



Ruth Antonucci, Treasurer  
Town of Fryeburg

- Article 4.** To see if the Town will vote to raise and appropriate the sum of \$621,845 for the Administration Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$593,379
- Article 5.** To see if the Town will vote to raise and appropriate the sum of \$899,347 for the Law Enforcement Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$780,096
- Article 6.** To see if the Town will vote to raise and appropriate the sum of \$589,704 for the Solid Waste Department Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 4-0  
Last Year Appropriated: \$561,905
- Article 7.** To see if the Town will vote to raise and appropriate the sum of \$820,815 for the Public Works Department Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$796,352
- Article 8.** To see if the Town will vote to raise and appropriate the sum of \$285,088 for the Fryeburg Fire Department Account.  
Select Board recommends: 3-0-1  
Budget Committee recommends: 4-0-1  
Last Year Appropriated: \$264,722
- Article 9.** To see if the Town will vote to raise and appropriate the sum of \$142,634 for the Library Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$130,489

- Article 10.** To see if the Town will vote to raise and appropriate the sum of \$301,156 for the Recreation Department.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$263,283
- Article 11.** 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: 5-0  
Last Year Appropriated: \$10,000
- Article 12.** 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: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$50,000
- Article 13.** 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: 5-0  
Last Year Appropriated: \$10,000
- Article 14.** To see if the Town will vote to raise and appropriate the sum of \$76,000 for Police Vehicle Capital Reserve Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$72,000
- Article 15.** To see if the Town will vote to raise and appropriate the sum of \$74,500 for Fire Command Vehicle Capital Reserve Account.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$0
- Article 16.** To see if the Town will vote to authorize the expenditure of \$650,000 from the Credit Reserve Account for the rebuilding and paving of Pine Street roadway and sidewalks.
- Article 17.** To see if the Town will vote to authorize the expenditure of \$150,000 from the Credit Reserve for the Public Works Truck Fund Account.
- Article 18.** To see if the Town will vote to raise and appropriate the sum of \$48,275 for the Saco Valley Fire Department.  
Select Board recommends: 4-0  
Budget Committee recommends: 5-0  
Last Year Appropriated: \$43,525



- Article 19.** To see if the Town will vote to raise and appropriate the sum of \$211,019 for Fryeburg Rescue.
- |                              |           |
|------------------------------|-----------|
| Select Board recommends:     | 4-0       |
| Budget Committee recommends: | 5-0       |
| Last Year Appropriated:      | \$142,536 |
- Article 20.** To see if the Town will vote to raise and appropriate the sum of \$19,464 for the Debt Service Account.
- |                              |          |
|------------------------------|----------|
| Select Board recommends:     | 4-0      |
| Budget Committee recommends: | 5-0      |
| Last Year Appropriated:      | \$18,540 |
- Article 21.** To see if the Town will vote to raise and appropriate the sum of \$27,673 for Boards and Committees.
- |  |          |
|--|----------|
| Select Board                           | \$17,273 |
| Planning Board                         | \$2,000  |
| Board of Appeals                       | \$400    |
| Conservation Committee                 | \$5,000  |
| Parks, Open Space, Beautification Com. | \$3,000  |
- |                              |          |
|------------------------------|----------|
| Select Board recommends:     | 4-0      |
| Budget Committee recommends: | 5-0      |
| Last Year Appropriated:      | \$30,398 |
- Article 22.** To see if the Town will vote to raise and appropriate the sum of \$124,500 for the Professional Services Account.
- |                             |           |
|-----------------------------|-----------|
| Legal Services              | \$35,000  |
| Auditing Services           | \$32,000  |
| Town Web Site               | \$ 3,200  |
| Mapping Services            | \$ 5,300  |
| IT Services                 | \$ 13,500 |
| Contract Assessing Services | \$35,500  |
- |                              |           |
|------------------------------|-----------|
| Select Board recommends:     | 4-0       |
| Budget Committee recommends: | 5-0       |
| Last Year Appropriated:      | \$120,331 |
- Article 23.** 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: | 5-0      |
| Last Year Appropriated:      | \$10,000 |

**Article 24.** To see if the Town will vote to raise and appropriate the sum of \$156,662 for the Civil Services Account.

Animal Control	\$ 8,717
Generator Maintenance	\$ 1,200
Tree Removal	\$ 5,000
Street and Traffic Lights	\$ 26,000
Hydrants	\$115,745

Select Board recommends:	3-1
Budget Committee recommends:	5-0
Last Year Appropriated:	\$159,838

**Article 25.** To see if the Town will vote to raise and appropriate the sum of \$18,800 for maintenance and utilities at Town Parks.

Utilities	\$1,150
Repair & Maintenance	\$17,650

Select Board recommends:	4-0
Budget Committee recommends:	5-0
Last Year Appropriated:	\$18,675

**Article 26.** To see if the Town will vote to raise and appropriate the sum of \$13,300 for the annual expenses for Town Buildings.

Old Town Garage	\$600
Former Registry of Deeds	\$1,500
American Legion	\$11,200

Select Board recommends:	4-0
Budget Committee recommends:	5-0
Last Year Appropriated:	\$10,745

**Article 27.** 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:	5-0
Last Year Appropriated:	\$20,000

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$231,800 for Unclassified Town Insurance Accounts.

Unemployment	\$6,800
Property, Casualty, Bonding, Liability	\$70,000
Contingency	\$20,000
Retirement	\$135,000

Select Board recommends:	4-0
Budget Committee recommends:	5-0
Last Year Appropriated:	\$209,300

- Article 29.** To see if the Town will vote to raise and appropriate the sum of \$20,918 for Social Service Agencies.
- |                                |          |
|--------------------------------|----------|
| Social Service Agencies        | \$9,018  |
| Food Pantries                  | \$9,400  |
| Senior Property Tax Assistance | \$2,500  |
| Select Board recommends:       | 4-0      |
| Budget Committee recommends:   | 5-0      |
| Last Year Appropriated:        | \$22,882 |
- Article 30.** To see if the Town will vote to raise and appropriate the sum of \$12,310 for Unclassified Service Organizations.
- |                                     |          |
|-------------------------------------|----------|
| Harvest Hills Animal Shelter        | \$3,369  |
| Fryeburg Fish & Game                | \$1,000  |
| Maine Municipal Association         | \$5,000  |
| Southern Maine Planning/Development | \$1,341  |
| Saco River Corridor Commission      | \$1,100  |
| MWV Economic Devel. Council         | \$150    |
| Maine Tourism Association           | \$350    |
| Select Board recommends:            | 4-0      |
| Budget Committee recommends:        | 5-0      |
| Last Year Appropriated:             | \$12,071 |
- Article 31.** To see if the Town will vote to raise and appropriate the sum of \$3,350 for Unclassified Events.
- |                                       |         |
|---------------------------------------|---------|
| Memorial Day Parade                   | \$500   |
| Markers and Flags for Veterans Graves | \$850   |
| Miscellaneous Town Events             | \$2,000 |
| Select Board recommends:              | 4-0     |
| Budget Committee recommends:          | 5-0     |
| Last Year Appropriated:               | \$2,350 |
- Article 32.** To see if the Town will vote to authorize the expenditure of \$24,000 from the Credit Reserve Account for paving at the Transfer Station.
- Article 33.** To see if the Town will vote to authorize the expenditure of \$127,000 from the Credit Reserve Account for Lyman Drive road reconstruction.
- Article 34.** To see if the Town will vote to authorize the Select Board to expend up to \$300,000 from the Credit Reserve Account for the Municipal Complex project described in Article 3.
- Article 35.** To see if the Town will vote to authorize the Select Board to sell the Town Office property located at 16 Lovewell Pond Road (Tax Map 43, Lot 40) and to appropriate the net sale proceeds for the Municipal Complex project described in Article 3.

To see if the Town will vote to authorize the Select Board to sell the Fire Department property located at 520 Main Street (Tax Map 41, Lot 15) and to appropriate the net sale proceeds for the Municipal Complex project described in Article 3.

To see if the Town will vote to authorize the Select Board to sell the “Old Town Garage” property located at 113 Oxford Street (Tax Map 37, Lot 88) and to appropriate the net sale proceeds for the Municipal Complex project described in Article 3.

- Article 36.** To see if the Town will vote to authorize the Select Board to expend up to \$100,000 from the Credit Reserve Account for the Municipal Complex project described in Article 3 and to rescind prior Town Meeting authorization to expend \$100,000 from the Credit Reserve Account for broadband improvements.
- Article 37.** To see if the Town will vote to authorize the Select Board to expend up to \$18,000 from the Fire Department Building Capital Reserve for the Municipal Complex project described in Article 3.
- Article 38.** 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 39.** To see if the Town will vote to appropriate the remaining and accumulated franchise fees received from Charter Communications for the Municipal Complex project described in Article 3.
- Article 40.** To see if the Town will vote to authorize the Select Board to grant a conservation easement to the Upper Saco Valley Land Trust on the parcel of land known as the Town Forest (Tax Map 14, Lot 46), upon such terms as the Select Board shall deem appropriate.
- Article 41.** To see if the Town will vote to authorize the Select Board to enter into a 3-year lease agreement for the property known as the former Registry of Deeds at 511 Main Street (Tax Map 41, Lot 55), upon such terms as they deem appropriate, with the Upper Saco Cultural Alliance, a 501.c.3 located in Fryeburg, Maine.
- Article 42.** Shall proposed Land Use Ordinance amendments related to Solar Energy Systems be enacted?

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

- Article 43.** Shall an ordinance entitled “Town of Fryeburg Short-Term Rental Ordinance” be enacted?
- Copies of the text of the ordinance are available from the Town Clerk.
- Article 44.** Shall proposed Land Use Ordinance amendments to comply with new state housing law (LD 2003) be enacted?
- Copies of the text of the ordinance are available from the Town Clerk.
- Article 45.** Shall proposed Land Use Ordinance amendments to revise the Planning Board composition be enacted?
- Copies of the text of the ordinance are available from the Town Clerk.
- Article 46.** 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 47.** 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 48.** To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes not yet committed, and pay no interest on those prepayments, pursuant to 36 M.R.S.A. §506.
- Article 49.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2024 and April 15, 2025 as the due dates, and to charge interest on each of the unpaid balances at 8.5% annually after October 15, 2024 and April 15, 2025, respectively.
- Article 50.** To see if the Town will vote to pay no interest on abated taxes or on overpayment of taxes for the tax year 2025 pursuant to 36 M.R.S.A. §506 (A).
- Article 51.** To see if the Town will permit the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

- Article 52.** To see if the Town will vote to authorize the Select Board to accept 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 53.** 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 54.** To see if the Town will vote to authorize the Select Board to dispose of tax-acquired property via a quitclaim deed by either A) offering the property to the former owner(s) or if deceased, to the heirs/devisees/personal representative for a price equal to all outstanding taxes, interest, fees and costs; or B) using the process authorized by 36 M.R.S. Section 943-C provided that if the former owner does not request that process or the board is unable to sell or list the property as required by 36 M.R.S. Section 943-C, the board may sell the property through a competitive sealed bid process in which a notice advertising sale of the property shall be published at least twice in a newspaper of general circulation in the county. For sales other than to former owner, excess sale proceeds, as defined in 36 M.R.S. Section 943-C, shall be returned to the former owner.
- Article 55.** 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 56.** 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 57.** To see if the Town will appropriate from credit reserve the overdrafts to Town accounts as of June 30, 2024.

**Article 58.** 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 **25th** day of **April, 2024** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS  
TOWN OF FRYEBURG**

James Tyrrell, Chair

Thomas Kingsbury

Greg Huang-Dale

Michiye Harper

Thomas Klinepeter  
A majority of the Select Board

A TRUE COPY

ATTESTED BY:

Theresa Shaw  
Theresa Shaw, Town Clerk, Fryeburg, Maine

DATE 4/25/24

## 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

### Transfer Station Hours

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

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

Juneteenth	Wednesday	June 19, 2024
Independence Day	Thursday	July 4, 2024
Labor Day	Monday	September 2, 2024
Indigenous Peoples Day	Monday	October 14, 2024
Veterans Day	Monday	November 11, 2024
Thanksgiving Day	Thursday	November 28, 2024
Christmas Day	Wednesday	December 25, 2024
New Year's Day	Wednesday	January 1, 2025
Martin Luther King, Jr.	Monday	January 20, 2025
Presidents Day	Monday	February 17, 2025
Memorial Day	Monday	May 26, 2025



## IMPORTANT INFORMATION

### Town Department Telephone Numbers and Contact Information

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

### Dates to Remember – 2024/2025

Tuesday, June 11, 2024	Local Elections
Thursday, June 13, 2024	Town Meeting
Sept 29 – Oct 06, 2024	Fryeburg Fair
Tuesday, October 15, 2024	1st Half of taxes due
Tuesday, October 15, 2024	Dog licenses can be renewed
Tuesday, November 5, 2024	Election Day
Tuesday, December 31, 2024	Dog licenses expire
Saturday, February 1, 2025	Dog license late fee of \$25 charged
Tuesday, April 1, 2025	Homestead & Veterans Exemption Applications due
Tuesday, April 15, 2025	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 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	935-2333
Community Concepts	743-7716
Department of Health and Human Services	774-1250
Food Stamps Oxford County	744-1200
HEAP- Fuel Assistance	795-4065
Maine 211:	211 for connections to health and human services in your
Meals on Wheels	1-800-427-7411
Western Maine Transportation Services	1-800-339-9687