

# TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

*Founded by General Joseph Frye*



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

For Fiscal Period

July 1, 2012 through June 30, 2013

## TRANSFER STATION FEES

(FEES SUBJECT TO CHANGE)

Commercial Waste	\$10/yard
Recycled Materials	No charge
<b><u>Metal</u></b>	
Small Metal Items	No charge
Large Metal Items	\$5/each
Appliances	\$6/each
Truck Bodies	\$10/each
Refrigerators	\$20/each
<b><u>Demolition Debris (limit 12 yards/week)</u></b>	
Pressure Treated, Creosote, Insulation, Sheet Rock, etc.	\$20/yard
Roofing Shingles	\$25/yard
<b><u>Bulky Items</u></b>	
Tubs, Sinks, etc.	\$5/each
Toilets	\$1/each
Sofas	\$10/each
Stuffed Chairs	\$5/each
Kitchen Chairs	\$1/each
Mattresses	\$5/each
Box Springs	\$5/each
Air Conditioners	\$10/each
20 lb. Propane Tanks	\$1/each
<b><u>Wood</u></b>	
Clean, Painted, Stained, Varnished	\$10/yard
<b><u>Tires</u></b>	
Car Tires (up to 17")	\$2/each
Car Tires with Rims (up to 17")	\$4/each
Truck Tires	\$9/each
Truck Tires with Rims	\$12/each
Loader/Skidder Tires	\$75/each
<b><u>Hazardous Materials</u></b>	
Fluorescent Bulbs (4 ft. lengths)	\$1/each
Fluorescent Bulbs (8 ft. lengths)	\$1/each
Computer Towers	\$10/each
Computer Monitors	\$12/each
Computer Keyboards	\$1/each
Copiers	\$10/each
Fax Machines	\$5/each
Televisions	\$12/each
Televisions over 27"	\$25/each
Cadmium Batteries	No charge
Mercury Thermostats	No charge
Mercury Thermometers	No charge

# TABLE OF CONTENTS

Dedication.....	1
<b><u>Administration</u></b>	
Town Employees.....	3
Municipal Officers.....	4
Govenor's Report.....	7
Unites States Congress Information.....	8
Senator's Report.....	9
Congressmen's Report.....	10
Senator's Report.....	11
Maine Legislature Contact Information.....	12
State Senator's Report.....	13
<b><u>Department Reports</u></b>	
Town Manager.....	14
Selectmen.....	16
Library.....	17
Clerk.....	18
Rescue.....	19
Police.....	20
Recreation.....	21
Registrar.....	21
Public Works.....	22
Transfer Station.....	22
Assessors' Agent.....	23
Code Enforcement.....	24
Fire Department.....	25
Saco Valley Fire Department.....	26
<b><u>Board/Committee &amp; Miscellaneous Reports</u></b>	
Board of Appeals.....	26
Bradley Park Committee.....	26
Comprehensive Plan Committee.....	27
Planning Board.....	27
Budget.....	28
Cemetary Committee.....	28
Tree Warden.....	28
Parks Committee.....	28
Saco River Corridor Commission.....	29
Oxford Country Sheriff's.....	30
<b><u>Tax and Financial Information</u></b>	
Unpaid Taxes 2010-2013.....	34
Unpaid Personal Property Taxes 2009-2013.....	38
Tax Exemption Applications.....	39
Personal Property Declaration.....	43
Auditor's Report.....	45
<b><u>Town Meeting</u></b>	
Capped Money Articles Information.....	113
Town Manager's Budget Summary.....	114
Budget Details & Warrant Explanation.....	116
Town Meeting Warrant.....	124

# DEDICATION



**1918-2013**

Thank you Howard (Bud) Dearborn for moving from Cleveland, Ohio to Fryeburg, Maine in 1966. Thank you for being the inventor and innovator that you were; for founding the company in Fryeburg that is now Hunting Dearborn, the largest employer and taxpayer in Fryeburg. Thank you for founding the Real World Foundation to assist students in selecting a career for themselves; for founding and funding the Dearborn Foundation to assist students in engineering schools; for your continuous and ongoing financial support of our Fryeburg Rescue unit, Fryeburg Fire Departments, and the Harvest Hills Animal Shelter; for your support of the Eastern Slope Regional Airport; and for your generous support of many, many other causes too numerous to mention.

## TOWN EMPLOYEES

### Administration

Town Manager /Tax Collector/Treasurer  
Town Clerk  
Finance Director  
Office Clerk/Local Health Officer/  
General Assistance Administrator  
Deputy Clerk/Registrar of Voters  
CEO/ Local Plumbing Inspector/Assessors' Agent  
Animal Control Officer  
Tree Warden

Sharon Jackson  
Theresa Shaw  
Sharon Gendreau  
Kelley-Marie Lavoie

Ruth Antonucci  
Katie Haley  
Kathleen Hathaway  
Richard Andrews II

### Fire Department

Fire Chief  
Assistant Chief/EMA Director

Richard "Ozzie" Sheaff  
Chet Charette

### Police

Police Chief  
Police Lieutenant  
Police Detective Sergeant  
Police Officer  
Police Officer  
Police Officer  
Reserve Officer

Philip Weymouth  
Michael McAllister  
Joshua Potvin  
Thomas Hundley  
Michelle Legare  
Stephen Witham  
James Forbes  
Dale Stout  
Danielle St. Saviour  
Philip Remington  
Mark Tibbetts  
William Watson  
Andrew Ward  
Mark Dyer  
Cheri White

### Public Works

Road Commissioner/Public Works Director  
Road Laborer/Equipment Operator  
Road Laborer/Equipment Operator  
Winter Equipment Operator  
Transfer Station Attendant

Richard Parmenter  
Mitch Sparks  
Donald Meeken  
Wayne Harriman  
Edward Holt III

### Library

Librarian

Donnette Barnes

### Recreation

Recreation Director

Rick Buzzell

## 2013 MUNICIPAL OFFICERS

### ELECTED OFFICIALS

#### **Selectmen – 3 Years**

Tom Klinepeter – 2014  
Paul Naughton – 2015  
Richard Eastman – 2016

#### **School Board – 3 Years**

Dean Schasel – 2014  
Marie Struven – 2014  
Laurie Weston – 2015  
Laura Lucy – 2015  
Chris Mattei – 2016  
Anne Trumbull – 2016  
Linda Card (Alternate) - 2014

### APPOINTED OFFICIALS

#### **Town Manager, Treasurer, Tax Collector**

Sharon Jackson

#### **Town Clerk – 1 Year**

Theresa G. Shaw

#### **Finance Director, Deputy Treasurer, Deputy Tax Collector – 1 Year**

Sharon Gendreau

#### **Registrar of Voters – 1 Year**

Ruth Antonucci

#### **Road Commissioner – 1 Year**

Richard Parmenter

#### **Budget Committee – 3 Years**

Judy Redding - 2015  
Hannah Warren – 2015  
Kent Pidgeon – 2016  
Patrick Emery – 2016  
Wanda Richard Cox – 2016

#### **Chief of Police**

Philip Weymouth

#### **Police Lieutenant – 1 Year**

Michael McAllister

#### **Police Detective Sargent - 1 Year**

Joshua Potvin

**Police Officers – 1 Year**

Thomas Hundley  
Stephen Witham

Michelle Legare

**Reserve Officers – 1 Year**

Andrew Ward  
James Forbes  
Phil Remington  
Dale Stout  
Mark Tibbetts

Mike Blais  
William Watson  
Cheri White  
Mark Dyer

**Fire Chief – 1 Year**

Richard “Ozzie” Sheaff  
Chet Charette – Assistant Chief

**Fire Warden – 1 Year**

Gerald Kiesman

**Civil Emergency Planner – 1 Year**

Chet Charette

**Health Officer – 1 Year**

Kelley Lavoie

**Animal Control Officer – 1 Year**

Kathleen Hathaway

**Code Enforcement Officer, Plumbing Inspector – 1 Year**

Katie Haley

**Planning Board – 3 Years**

Kent Pidgeon – 2014  
Judy Redding – 2014  
Edward Wilkey – 2015  
Michael Corthell – 2015  
William Mosher – 2015 (Alternate)

**Board of Appeals – 3 Years**

James St. Pierre – 2014  
Kimberly Clarke – 2015  
Carmen Doughty – 2015  
Angelo Milia – 2016

**Tree Warden – 1 Year**

Richard Andrews II

**Conservation Committee – 1 Year**

David Richardson  
Judy Raymond  
Gerald Kiesman  
Richard Eastman

Elbridge Russell  
Roy Andrews  
Edward Wilkey

**Cemetery Committee – 1 Year**

Jean Andrews  
Richard Andrews II  
Barbara Lawrence  
Theresa Caldwell

**Park Committee – 1 Year**

Richard Krasker	Roy Andrews
Burton Chaplin	Allen Trumbull
Richard Andrews II	Dean Baker
Jennifer Regan	

**Eastern Slope Airport Authority – 2 Years**

David Cullinan – 2014  
Angelo Milia - 2014  
Gene Bergoffen - 2014  
Don Thibodeau – 2015  
Thomas Shaffner – 2015

**Saco River Corridor Commission – 3 Year**

Eric Root  
Ed Wilkey (Alternate)

**Southern Maine Regional Planning Commission – 1 Year**

Tom Klinepeter

**Mt. Washington Valley Economic Council – 1 Year**

Michael Corthell  
Phyllis Lothrop

**Bicycle and Pedestrian Committee**

Dave Kinsman  
Doug Moore  
Natalie Spak

**Bradley Park Committee**

George Weston	Cathy Trumbull
John Kremer	Brenda Thibodeau
Stephanie Hastings	Kristen McDermott
Richard Andrews II	David Smith
Webster Fox	

**Comprehensive Plan Committee**

Gene Bergoffen	Edward Price
George Cunningham	Kent Pidgeon
Ted Raymond	Paul Naughton

**Route 113 Corridor Commission**

Edward Wilkey  
Thomas Klinepeter



Paul R. LePage  
GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04223-0001

February 24, 2014

Town of Fryeburg  
16 Lovewell Pond Rd  
Fryeburg, ME 04037-1414

Dear citizens of Fryeburg:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting policies which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



**UNITED STATES CONGRESS**



**Maine Senators:**

**Susan Collins**

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

Lewiston, ME  
207-784-6969  
11 Lisbon St  
Lewiston, ME 04240

<http://collins.senate.gov>

**Angus King Jr.**

Washington DC:  
202-224-5344  
188 Russell Senate Office Bldg  
Washington DC 20510

Auburn, ME  
207-786-2451  
2 Great Falls Plaza  
Auburn, ME 04210

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

**Maine Representative 2<sup>nd</sup> District:  
Michael Michaud**

Washington DC:  
202-225-6306  
437 Cannon House Office Bldg  
Washington DC 20515

Lewiston, ME  
207-782-3704  
179 Lisbon St, Ground Floor  
Lewiston, ME 04240

<http://michaud.house.gov>

SUSAN M. COLLINS  
MAINE

OFFICE STAFF CONTACTS  
WASHINGTON, DC 20510-1304  
SENATOR'S OFFICE  
202-224-3114

# United States Senate

WASHINGTON, DC 20510-1304

COMMITTEE  
SPECIAL COMMITTEE  
ON AGING  
RANKING MEMBER  
ADMINISTRATIVE  
TO THE COMMITTEE  
ON THE AGING

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10<sup>th</sup> DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins  
United States Senator

MICHAEL H. MICHAUD  
2ND DISTRICT MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943

[www.michaud.house.gov](http://www.michaud.house.gov)

Congress of the United States  
House of Representatives  
Washington, DC 20515

COMMITTEES:

VETERANS' AFFAIRS  
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND  
HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC  
BUILDINGS, AND EMERGENCY MANAGEMENT  
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

BANGOR:  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

LEWISTON:  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

PRESQUE ISLE:  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

ANGUS S. KING, JR.  
MAINE

OFFICE: 400 U.S. SENATE BLDG.  
WASHINGTON, DC 20510  
PHONE: 202-224-5344

## United States Senate

WASHINGTON, DC 20510

OFFICE: 400 U.S. SENATE BLDG.  
WASHINGTON, DC 20510  
PHONE: 202-224-5344

January 14, 2014

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

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

400 U.S. SENATE BLDG.  
WASHINGTON, DC 20510  
PHONE: 202-224-5344

400 U.S. SENATE BLDG.  
WASHINGTON, DC 20510  
PHONE: 202-224-5344

400 U.S. SENATE BLDG.  
WASHINGTON, DC 20510  
PHONE: 202-224-5344

## MAINE STATE LEGISLATURE



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

### **State Representative: Helen Rankin**

Home Mailing Address:  
84 Sebago Rd  
Hiram, ME 04041  
207-625-4620  
207-252-9919

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

Email Address: [RepHelen.Rankin@legislature.maine.gov](mailto:RepHelen.Rankin@legislature.maine.gov)

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

### **State Senator: James Hamper**

Home Mailing Address:  
1023 King St  
Oxford, ME 04270  
207-539-4586

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

Email Address: [senatorhamp@gmail.com](mailto:senatorhamp@gmail.com)

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



## Annual Report to the Town of Fryeburg

A Message from Senator James Hamper

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the opportunity.

Recently our state has experienced some encouraging economic news. Maine's unemployment rate is now at its lowest point since 2008. In fact, Maine has created 8,000 new jobs since 2010. In October, Maine was named by the Federal Reserve Bank of Philadelphia as one of eleven states with a significant growing economy. Despite this good news, we still have a lot of work ahead of us to improve our state's business climate and create new job opportunities.

The greatest accomplishment of the Legislature this past year was paying off Maine's \$500 million hospital debt. The debt was generated by services provided to MaineCare patients at the hospital and was a burden to our state's credit rating. The Legislature eventually adopted a plan proposed by the Governor, which uses the state's liquor contract as a source of revenue to pay the debt. Maine's hospitals received final payment for this longstanding debt this fall. My service on the Health and Human Services Committee allowed me to work on this proposal very closely.

The Legislature also passed a \$6.3 billion two-year budget. This budget raised the sales tax by 10 percent and the meals and lodging tax by 14 percent. These increased taxes went into effect October 1, 2013. The Legislature adopted a sunset to the new rates, returning rates to the previous levels on June 30, 2015. However, additional legislative action could extend those rates beyond that date. The budget also increased by 20 percent the amount of taxpayer money that will be used for political campaigns for the Maine Legislature. I did not vote in favor of the budget proposal when it came before the Senate. I could not support increasing taxes on Maine families while also voting to increase taxpayer funds for political campaigns. I believe Maine families deserve their hard earned money more than political candidates running for office.

Please feel free to contact me if you ever need my help in navigating the state bureaucracy. You may contact me in Augusta at 287-1505 or directly at 539-4586 or by email at [senatorhamper@gmail.com](mailto:senatorhamper@gmail.com).

I do send out regular legislative updates; if you wish to be included on this distribution list please send me your email address.

Sincerely,

A handwritten signature in cursive script that reads "James M. Hamper". The signature is written in black ink and is positioned above the printed name.

Senator James Hamper

## TOWN MANAGER'S REPORT FOR 2013

To The Citizens of Fryeburg,

I hope you will find the information in this Town Report very helpful in understanding what we are doing in Fryeburg. The information presented in our audit is a picture of what the Town looked like on June 30, 2013, which included appropriations approved at the June 2012 town meeting. As of today, our picture has again changed because we are in the 11<sup>th</sup> month of the fiscal year 2014 budget that was approved at the June 2013 town meeting. The warrant articles included at the end of this report are for the fiscal year 2015 budget that will be needed for our expenditures from July 1, 2014 through June 30, 2015.

The Town owned Canal Bridge Campground will open for the 2014 season after being closed for the past two seasons. We signed a lease agreement with B. A. Services from Hampden, Maine who are expecting to be open by the first of June. The Town and B. A. Services have been working since the departure of the snow to get the campground ready for opening. Fryeburg residents will have full use of the Town owned beach.

One of our biggest challenges this past year was the long winter that showered more snow and ice than we have seen in many years. We had to make a very tough decision when we closed the sand shed that allowed residents to take sand for their use. The number one priority was to make sure the Town had enough sand to put on the roads and sidewalks to keep them safe and passable. As the season grew longer and more snow fell, our roads narrowed because there was no more room to put the snow. Mailboxes become a target when buried and when they are located in the Town Right of Way. We do thank you for your patience and understanding.

I want to thank all the residents who volunteer to serve on our Boards and Committees. This is a commitment and you are truly appreciated. I would like to say a special thank you to Tom Klinepeter for all the time he has committed to Fryeburg serving as Selectmen. Tom has been very active in the Route 113 Corridor Commission as well as attending many outside meetings to represent the best interest for Fryeburg. This past year he served on the Oxford County Budget Committee, which has not been an easy task for Fryeburg Selectmen who want to serve. Tom traveled to Augusta this year to testify on behalf of town and cities across Maine in order to prevent further loss of the Revenue Sharing money we have already lost. Tom has decided not to seek re-election this year. His knowledge and commitment to municipal affairs will be missed. Thank you Tom for all you have done.

We have made a lot of progress in the last few years. Aging vehicles and equipment have been replaced to keep a safe fleet for municipal employees to operate. We are working on a capital plan to replace older vehicles and equipment before they become unsafe and no longer cost effective to repair. Our efforts to make road repairs every year needs to continue in order to maintain the roads we just rebuilt and continue rebuilding the roads that can no longer be patched. We also need to start looking at our buildings and what we will need in the future. We are leasing three small rooms from the Rescue Department to house our Police Department in the Rescue building. The Town owned Brick Building next to the Library is now filled with years of Town Office and Police storage files because there is no more storage room at the Town Office or Police Station. The Town's maps and property card files that are used daily by residents and realtors are in the Town Office kitchen and mail room. This space is often closed for public

and employee us when we need to have a room to meet with customers and clients for confidential meetings. The meeting room in the Town Office can hold 25 if that.

I would like to thank you for your support and remind you my door is always open. If it's not convenient to stop in, please call me. Please take some time to review my Budget Summary Letter, Warrant Notes and Warrant Articles located at the end of the Town Report. This information will help you understand the budget for the Fiscal Year 2015 that you will be voting on at the June 12, 2014 Annual Town Meeting.

Respectfully Submitted,  
Sharon Jackson

## SELECTMENS REPORT FOR 2013

Every year this report tends to start off listing the challenges faced by the Town for the year. I do not wish to disappoint, so I will keep the traditions. Boy, we have all faced some challenges this year.

Our number one challenge has been Mother Nature. Last spring we had 2 separate buildings with mold problems due to the moisture. The Town needed to remediate both; the fire house and the vault at the old town office where all of the old and important records are stored. Luckily the insurance paid most of the costs. The bad news is that the increased claims cause our insurance costs to go up. Yet another challenge was a broken water pipe in the Town Office over a weekend, which resulted in damage to the floors and walls. Again, insurance covered this but it was yet another claim.

The other major challenge from Mother Nature is the winter weather. It has been quite a few years since we had an old fashioned winter. As I am writing this in late March, I am hoping that old man winter loosens his grip so that we can start enjoying mud season and black flies! The harsh weather has taken its toll on equipment, salt, sand, and manpower. Needless to say, we are over budget on winter road maintenance. We budget based on 5 year averages and this year was a 1 in 10 year winter.

We needed to replace the Fire Department's tanker truck, as a crack was found in the frame. Through Paul Naughton's work we found a good used tanker that saved us over \$100,000 versus buying a new one. We are lucky to have been wise enough to keep saving money each year to purchase fire trucks. Also, there has been a lot of maintenance cost in the Public Works and Fire Departments that were not anticipated or budgeted for. We try to run equipment as long as possible (we are frugal Yankees after all) so sometimes unanticipated costs happen. These are not due to neglect or poor maintenance but from age related issues.

Other challenges included the loss of state revenue sharing money. The Town now receives about \$170,000 less than it should, putting additional pressures on the budget. The State was going to cut another large amount from revenue sharing but all of the towns and cities rallied to convince the legislature of their folly.

So, how about some good news? First, the Comprehensive Plan Committee is hard at work on the plan update and it should be finished this year.

The Board of Selectmen have been meeting with the Fryeburg Business Association to try to plan and coordinate efforts to retain and attract businesses to Fryeburg. This has been facilitated by Glenn Holmes of the Western Maine Economic Development Council. Our feeling is that in order to have a strong vibrant community, we also need to have a healthy business community. We have also met with the Mt. Washington Valley Chamber of Commerce, Mt. Washington Valley Economic Development Council, Mt. Washington Valley Housing Coalition, Route 110 Corridor Commission and Eastern Slopes Airport Authority. We anticipate bringing all of these groups, along with the Greater Bridgton Region Chamber of Commerce, to the table for a meeting soon. All of this is being done to try to keep Fryeburg a thriving community with a stable tax base.

We have also received a Brownfields Grant through the Greater Portland Council of Government and the Southern Maine Planning and Development Commission, to study and plan for the redevelopment of industrial land along the railroad. This is part of the planning process tied into the reopening of the Mountain Division Railroad from Portland to Fryeburg.

I must take time to thank the Town employees for all of their hard work and dedication. We are lucky to have such a dedicated crew. And for all of you who are on committees and participate in Town government, thank you. As always, there is the opportunity for more of you to become involved, so if you are interested just ask. To become involved, simply turn off the TV, laptop, or pad for a couple of hours a month and you can help keep Fryeburg the wonderful town it is.

As you know by now, I have decided not to run for reelection this year. It has been a pleasure and honor to serve you over the years. It is now time for me to step aside and let someone else serve.

With Best Regards,  
Tom Klinepeter

## LIBRARY REPORT FOR 2013

This year's report is starting out as a **Thank You** to all of Fryeburg's taxpayers & library patrons who support the Library. We truly appreciate your support, work hard to make the library one of your favorite places to go, and ask that you get out and support us this year at the Town Meeting. I realize that some people feel the technology available today makes libraries obsolete. An NBC News Technology magazine article quoted a survey done by media consultant, Michael Morris, which showed "73% of respondents aged 18-29 read print books in the last year – more than any other age group! Morris explains, we can't assume e-readers are for everybody. Out of 1000 adults surveyed 23% read an e-book in 2012, increasing from 17% in 2011. In the meantime, a paperback works as well today as it did 50 years ago – and as it will 50 years in the future. The average number of books read per person (five) did not change, nor has it for years". We have patrons in the 18-29 age group and many more who are older who appreciate being able to come to the library and find their favorite author's new book.

We would also like to give a big **Thank You** to the Weston family who each year makes a beautiful evergreen wreath and donates it to the library to adorn our front door during the holiday season. I am not sure how many years they have done this, but it has been done for the 9 years that I have worked here. We are so appreciative of their generosity.

The following figures are from library records during this last year - July 1, 2012 to June 30, 2013

1. Total patron card holders	1173
2. Total patrons borrowing	454
3. Total items borrowed	8668
4. Total cataloged shelf items	10,317
5. Total new resident cards issued	149
6. Total new non-resident cards issued	69
7. Total new Portland Public Library cards	60
8. Number of people in the library	8,593
9. Library Programs attendance	410
10. Reference Room use	656
11. Public computers use	1,169
12. WIFI computer use	88
13. Inter-Library Loan requests	159
14. Money from photocopies, faxes, printing, book sale, etc.	\$3,926.00 (approx. - missed recording one day)

Our Weston and Children's rooms continue to be used by many organizations and individuals for meetings and studying. The Pequawket Kids Association, tutoring by MSAD #72, GED studying and testing by MSAD #61 and MSAD #72 Western Maine Family Literacy, National Able Network, Maine Medical Center, just to name a few. Our Writer's Group and Book Discussion Group use the Western Room numerous times each month.

We offer on-going programs each year; such as, AARP Free Tax Preparation, twice yearly AARP Driver's Safety Courses, Children Summer Reading Program, Fryeburg Academy Summer Reading Books, Story Time, and our annual book sale.

We have the following services available: WIFI, two computers, faxes, photocopying, free Ancestry.com (genealogy search site) and Marvel.com (virtual library site), Portland Public Library cards, Inter-Library Loan services.

The Library is open Mon-Wed 9:00 am-4:00 pm, Thurs 9:00 am-1:00 pm, 1:30 pm-4:00 pm, closed on Friday, Sat 9:00 am-12:00pm. If you do not have a Fryeburg Public Library patron card, please stop by and see what this historic library can do for you. It's worth the trip just to view all the great works of art that hang on our walls. We look forward to seeing you soon.

Donnette Barnes, Librarian

## CLERKS REPORT

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

### VITAL STATISTICS

MARRIAGES: 30  
BIRTHS: 7  
DEATHS: 32

### ANIMAL WELFARE

MALE/FEMALE: 54  
FEMALE SPAYED/MALE NEUTURED: 372  
KENNELS: 8

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2012</u>	<u>2013</u>
PASSENGER:	2500	2379
COMMERCIAL:	172	181
TRAILERS:	435	378
FARM:	56	50
MOTORCYCLES:	126	146
TITLE APPLICATIONS:	340	364
DUPLICATION REGISTRATIONS:	158	156
LOST PLATES	0	15
TRANSFERS:	190	207
SALES TAX FORMS:	656	635
BUSES:	15	13
TRANSIT PLATES:	51	44

### INLAND FISHERIES & WILDLIFE REGISTRATIONS

BOATS: 241	COMMERICAL BOATS: 1
MILFOIL: 95	ATV: 64
NON RES. ATV: 34	SNOW MACHINES: 141
NON RES. SNOW MACHINES: 165	

### LICENSES

FISHING: 120	PHEASANT: 1
FISHING ALIEN: 2	SPRING TURKEY: 16
SALT WATER: 1	BEAR PERMITS: 4
NON RES. FISHING: 31	NON RES BEAR PERMIT: 1
HUNT/FISH COMBO: 90	COYOTE NIGHT HUNT: 10
NON RES. HUNT/FISH COMBO: 10	1 DAY FISH: 30
HUNT: 82	3 DAY FISH: 43
NON RES. HUNT: 14	7 DAY FISH: 6
ARCHERY/FISH COMBO: 0	15 DAY FISH: 0
ARCHERY: 8	JR. FISH 1
NON RES. ARCHERY: 0	MILITARY HUNT/FISH: 0
CROSSBOW: 1	EXP. ARCHERY ANTLERED: 2
JR. HUNT: 15	EXP. ARCHERY ANTLERLESS: 3
NON RES. JR. HUNT: 1	APPRENTICE HUNT: 3
NON RES SMALL GAME: 0	3 DAY ATLANTIC SALMON : 0
NON RES. 3 DAY SMALL GAME: 3	OVER 70 LIFETIME: 3
MUZZLELOADING: 14	NON RES. MUZZELLOADING: 2
MIGRATORY WATERFOWL: 21	

RESPECTFULLY SUBMITTED,  
TOWN CLERK  
THERESA G. SHAW

## FRYEBURG RESCUE TOWN REPORT FOR 2013

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

---

2013 has come to a close on the books of Fryeburg Rescue. Fryeburg Rescue responded to 774 calls in 2013, up 2.24 % from 2012. The breakdown was as follows: Fryeburg 442; Brownfield 136; Lovell 92; Stow 23; and Chatham 22, others/mutual aid 19.

Fryeburg Rescue was fortunate that through our fund raising letter as well as a few grants that we received we will be purchasing a new 2014 ambulance which is replacing 502 which is 15 years old. We are very grateful for all of your generous support towards this effort.

Historically and for 2014 we once again ask the Towns to support our Operational Expenses and our New Unit Fund. All other expenses; such as training, licensing, new equipment, radios and office supplies are paid for from Rescue Association raised funds.

Our Rescue Barn is physically staffed from 8:00 A.M. until 5:00 P.M 7 days a week and we have 2 people on call 24 hours a day 7 days a week.

If any organization or person needs a CPR course or a Basic First Aid class please call us and we can arrange to do a class. Several of our members are American Heart Association Instructors and we would be glad to sponsor these classes.

We will be offering Reflective Address signs that will help solve one of our biggest problems, which is finding you when the call comes in. These signs will be 18 inches by 6 inches. You will have a choice of either a blue with white numbers or a green with white numbers. The numbers will be 4 inches. These can be purchased for \$15.00 and we will be glad to help you put this up. If you are interested in ordering a sign please stop by the station and fill out an order form.

We are always looking for people who would like to join our squad. We offer a way for you to serve your community while learning some very valuable skills. We have applications in the rescue building; if you are interested please stop by and fill one out.

We also have a Junior Rescue program and if you are interested in this we also have applications in the rescue building.

The EMS officers for the 2013 calendar year were the following (New officers will be voted on in February 2014 but are expected to remain the same)

Chief, Stephen Goldsmith  
Deputy Chief, Michael Hatch  
Assistant Deputy Chief, Phil Remington

The Board of Directors for the 2014 Calendar Year Are:

President, Roberta Lord  
Secretary, James Oliver  
Treasurer, Bob Ramsay

Other Board Members-Bill Kane, Michael Hatch, Penny Parmenter and Julie Ontengco

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

Respectfully Submitted by,  
Stephen Goldsmith, Chief of Fryeburg Rescue 2013

## POLICE DEPARTMENT REPORT FOR 2013

To the citizens of Fryeburg,

It is my honor as your Chief of Police to bring to you this yearly report of the Fryeburg Police Department. During the 2012/2013 budget year we have been through many changes and some new faces. Fryeburg Police had another great year working with the surrounding law enforcement agencies, as well as the community organizations in providing a safe, fun filled year. We faced many new challenges between budgets, State and Federal Government political issues, and as always we keep things on track.

The Fair traffic seemed to work the best this year compared to past years. I believe this is from everyone getting used to the changes and working together. It was a great year with great weather and many new people came to the Fair. We work to make it better each year by finding new ways. Also, working with the Fair has been a great help in this process since they are always open to try new ideas.

The River Patrol had many challenges this past year with manpower issues, but overall did a great job and got us through it. Firework complaints were low this year as we continue to work on the river issues with the Saco River Recreational Council collaborating with us.

Technology grants are getting far and few between. We applied for several grants, which were received at lower dollar amounts. Every penny counts and we work diligently looking for the best prices to stretch the monies. The monies we have received really have helped us with all of the upgrades. You will see the differences in offense reports recorded, as we can now enter everything from the cruisers, with no need to write it down and drive to the office to enter in the information.

We were able to purchase a new vehicle that is now on the road patrolling. The new cruiser has a much better warranty than in the past with 3/36 bumper to bumper and 5/100,000 drive train; this should help on maintenance costs.

As always, I want to thank the community and the other departments for their support of the Police Department over the past year and look forward to working with you all in this up and coming year. I promise to work hard for you and always look for a better way of doing things and keep trying for those grants and taking on the challenges. Have a great year and see you around town.

Respectfully;  
Chief Philip A. Weymouth

### Reported to the Police Department in 2013

433 Arrests, 23 Juvenile Arrests, 4385 Calls for Service, 630 Offenses Committed

Robbery	2	Fish and Game Violations	25
Burglary of M/V	7	Arson	3
Domestic	21	Criminal Mischief	21
Terrorizing	5	Drug Offenses	111
Aggravated Assault	2	Weapons Offenses	6
Assault	7	Disorderly Conduct	18
Criminal Threatening	6	OUI	27
Burglary	5	Liquor Law Violations	132
Theft	45	Criminal Trespass	16
All other	79	Criminal Traffic Offenses	92

Traffic Offenses 1285  
Warnings 187  
Fines Total \$66,403.00

Parking Offenses 37  
Pistol Permits 47  
Accident Reports 94

## **RECREATION DEPARTMENT REPORT FOR 2013**

To the Town of Fryeburg Residents,

2013 was a very busy and enjoyable year for Fryeburg Recreation. We were able to provide close to 40 programs for all ages. These programs consist of sports, Easter egg hunts, Halloween parties, golf, fishing, ice skating, arts and crafts, field trips, and so on. We were able to add Swim lessons back into the fold and would like to thank Conway Rec in their help with that.

Ages affected by the programs consist of Pre-kindergarten to senior citizens. Our participant count is around 1,251, over the course of a calendar year. We continue to maintain multiple town properties and take pride in knowing that they are some of the best in New England.

I would encourage anyone that hasn't spent time at our Rec fields during some of our activities to do so. It is truly amazing when every inch of our facility is hopping and hundreds of kids and adults are in attendance. Please come enjoy our facility and maybe go for a walk on our walking path.

As always a special thanks goes out to our rec committee and the hundreds of volunteers that work so hard, either in fund raising, coaching, participation, or just offering kind words of support. THANK YOU !

I am looking forward to making 2014 another great year.

Your Recreation Director,  
Rick Buzzell

## **REGISTRAR OF VOTERS REPORT FOR 2013**

The Registrar of Voters participated in the following from July 1, 2012 through June 30, 2013:  
November 6, 2012 – General Election  
May 29, 2013 – MSAD #72 Budget Meeting  
June 11 & 13, 2013- Town Meeting

The current registered voters are broken down as follows:  
Democrats – 627  
Republicans-806  
Green – 125  
Unenrolled – 1206  
Total Registered Voters: 2764

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

Respectfully submitted, Kelley-Marie Lavoie, Registrar of Voters

## **PUBLIC WORKS REPORT FOR 2013**

To the citizens of the Town of Fryeburg:

To start the 2013-2014 budget year, the Public Works crew worked on 1 mile of Hemlock Bridge Road. The work included clearing and ditching adjacent to the roadway and the placement of gravel to elevate and stabilize the road, which was previously unpassable until late spring. We hope to complete a little more of the roadway each year, until it is completed.

We then moved on to complete a half mile of road reconstruction of Little Chatham Road, which was always in rough shape each spring. This type of road work is difficult to complete with our limited crew size, but we were able to get it completed.

Gary Whitten retired as the Public Works Director in October 2013. I have taken over his position and Mitch Sparks, Don Meeken, and Ed Holt are all learning the ropes and learning to work together as a team. It has been a smooth transition.

The winter of 2013-2014 has proven to be a challenge. We had numerous large storms early on and a lot of ice. This resulted in us using more sand and salt than an average year and having subsequent shortages. We appreciate your patience and understanding as we do the best we can with what we have.

We have many more projects planned; including fixing sidewalks, brush cutting along roadways, paving, and a lot of ditching work.

If anyone has complaints or concerns, please call the Town Garage and be sure to leave your name and number so we can contact you. We are always open to suggestions and comments and want to know if we have overlooked anything or if we can be of assistance.

Thank you,  
Richard Parmenter  
Public Works Director

## **TRANSFER STATION REPORT FOR 2013**

To the citizens of the Town of Fryeburg:

The Transfer Station operations have been going very smoothly for the 2013-2014 year. Richie Parmenter is now working with Frank Perry who was hired in November to work at the Transfer Station. Richie and Frank do a very good job helping customers and keeping the Transfer Station very clean and tidy. I want to thank them for putting in extra time to help the highway crew with the summer projects.

The single sort recycling system runs more smoothly each year since we implemented the program. I think this was a very good move for the Town.

Thank you,  
Richard Parmenter  
Public Works Director

## ASSESSORS' REPORT FOR 2013

To the citizens of the Town of Fryeburg:

I have now completed my second year as the Assessors' Agent for the Town of Fryeburg. It proved to be a busy year, as I continued to work on updating our tax files and assessing procedures. I have been implementing methods to track parcels assessed as tree growth or farmland that need to maintain updated plans on a 10 year basis. Additional time was spent following up on personal property (i.e. business equipment) taxes; which is required by State law to be taxed. Many property inspections were completed in 2013 as well. These inspections are often to follow up on building or renovation projects that are completed or are a result of someone who is questioning their assessment.

I have set goals for the upcoming year as I continue to settle into this position. This is all in an effort to ensure that properties are assessed equitably and in compliance with State Law. One goal is to complete more inspections of properties. This allows me to adjust values based on the condition of properties. Some properties have not been inspected in years and may have been improved or may have degraded over time. Additionally, I will be reviewing more unique situations like the valuation of commercial properties, undeveloped subdivision lots, exempt properties, and so on.

I would encourage people to submit their Homestead Exemption applications to me, if applicable. The homestead exemption provides a reduced property tax assessment for people's permanent place of residence in Fryeburg. Additionally, some people might qualify for various other exemptions, including the Veterans Exemption. These applications are enclosed within this Town Report, or can be obtained at the Town Office or from the Town's website.

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

Property Tax Rate: 15.8%                      Interest Rate: 7%                      Certified Ratio: 100%  
2014 Tax Due Dates: October 10, 2013 & May 1, 2014  
Total taxable valuation of real estate: \$378,999,904  
Total taxable valuation of personal property: \$13,590,669  
Total value of exempt property: \$43,607,257  
(Includes but not limited to: Town & State properties, churches, non-profits, schools, veterans organizations, charitable organizations, agricultural fairs)  
Homestead exemptions granted: 663  
Veterans exemptions granted: 102  
Parcels classified as forestland under Tree Growth Tax Law: 189  
Parcels classified as farmland or open space under the Farm & Open Space Tax Law: 83

Much of the information above can also be found on the Town's website at [www.fryeburgmaine.org](http://www.fryeburgmaine.org). Please feel free to contact me at any time if you have questions, concerns, or comments.

Respectfully submitted,  
Katie Haley  
Assessors' Agent

## CODE ENFORCEMENT OFFICER REPORT FOR 2013

To the citizens of the Town of Fryeburg:

Once again, I am happy to report to you the Code Enforcement activities that took place in 2013. There were a total of 72 building permits issued, mostly for renovations, additions, and accessory structures. There were 9 building permits issued for new home construction, numerous garages and additions. The remainder was for renovations, signs, decks, accessory buildings, or commercial buildings. There were 29 internal and 32 external plumbing permits where issued as well.

Additionally, there were numerous violations of the Land Use Ordinance which were corrected or are in the process of being corrected. It can often be a time consuming process to gain compliance, since certain legal procedures need to be followed and violators are often uncooperative. The nature of the violations involved many different issues, including Shoreland Zoning violations, completing work without a permit, illegal junkyards, septic issues, and health and safety issues. Inspections regarding health and safety issues are completed with the Local Health Officer, Kelley Lavoie. Please contact me at any point if you have concerns about potential violations that are occurring.

On January 1, 2013 a new state law was implemented, which affects construction activities that take place within 250 ft. of most water bodies that I wanted to make you aware of. The law requires that any excavation contractor that disturbs more than 1 cubic yard of soil within the Shoreland Zone must ensure that a person certified by the DEP in erosion and sedimentation control practices is on-site. Many local excavation contractors have obtained certification and I would urge those who have not to do so. Trainings are frequently offered throughout the state. I would also urge shoreland property owners to check to see if their contractor has obtained this certification.

There are numerous planning efforts that are going on in Town as well in which I am fortunate to be a part of. The Fryeburg Planning Board has been working on updating and revising the Land Use Ordinance. Also, the Comprehensive Plan Committee has also been working on updating the Comprehensive Plan. Both of these documents are important to Fryeburg's future and I would encourage residents to educate themselves on the proposed revisions and attend public hearings or meetings.

I would like to thank the Fryeburg Selectmen, the Fryeburg Planning Board, and the citizens of Fryeburg for their support this past year. Please feel free to contact me at any time if you have questions, concerns, or comments.

Respectfully submitted,  
Katie Haley  
Code Enforcement Officer & Local Plumbing Inspector

## FRYEBURG FIRE DEPARTMENT REPORT FOR 2013

First and foremost, I would like to dedicate this annual report in memory of longtime member and past Fire Chief (1963-1965) Thomas Hutchins. Tommie became a member in 1946 and served this Town & department giving his all. Tommie was well known by everyone in town and many visitors. He will be missed by all of us and may he rest in peace.

This year the department responded to 140 calls for service which is just above the average yearly number for the department. This year we were able to replace our 1990 tanker with a used 2000 International that we bought from Oxford, Alabama. This truck has very low miles and is in great shape. It holds 3,000 gallons of water and has an automatic transmission. It should last us a good long time.

2013 was a good year for new members. We took on 6 new members (David Baril Sr, Ryan Cassidy, Joseph Frank, Jake Martin, Cody Woodward & Jr. member Alex Walker) and they are spending a lot of time training and are very active. The department is blessed to have such a great training officer and training helpers. They dedicate a lot of time preparing and teaching classes so we are all up to speed. Last year we put in for a grant from the Stephen & Tabitha King Foundation and we received \$20,000.00. This was to update some of our turnout gear, SCBA bottles and hose fittings and adaptors for the 4" supply line. The firemen's fund had purchased some used 4" hose from other departments. The grant, along with the capital expenses on last year's budget, helped us get in line with other departments supply lines.

The members of the fire department work very hard to keep the budget in line which is getting harder every year with the Department of Labor and all of their ever changing laws. We also have State laws, NFPA & Federal laws that keep changing. The old days of just showing up and hopping on a truck to put some water on the fire are long gone. As you will see on the call report, we get called for about anything and we respond.

In closing, I would like to remind everyone to keep your chimney clean, your smoke detector batteries fresh and if you do not have a Carbon Monoxide detector, please purchase one and install it, as these all save lives.

Respectfully Submitted,  
Ozzie Sheaff, Fryeburg Fire Chief

### FRYEBURG FIRE DEPARTMENT CALL REPORT FOR 2013

Structure Fires	7	Smoke in house	4
Un- Attended Burn	2	Other Calls for Service	10
Co Alarm	4	Grass/ woods Fires	8
Chimney Fire	6	Propane leak	2
False Alarms	6	Rekindle	0
Alarm Activation	6	Flooded Basement	1
Mutual Aid for Saco Valley	4	Transformer Fire	1
Mutual Aid other dept	10	Burning Without a permit	3
Accidents (Vehicle)	26	Fires other	4
Tree on Wires	14	Fuel Spill	1
Vehicle Fires	6	Wires Down	7
Assist Fryeburg Rescue	6	Lighting Strikes	2

Total Calls: 140

## SACO VALLEY FIRE DEPARTMENT REPORT FOR 2013

The following calls were made to the Saco Valley Fire Department:

### Saco Valley Fire Dept 2013 Run Summary

	Chatham	Fryeburg	Stow	Mutual Aid
Brush/woods Fire	1	4		
Chimney Fire		7		
Fire Alarm			1	
Illegal Burning	1		1	
Smoke in the Building		2		
Structure fire		5		1
Trees/Wires Down	5	8	4	
Vehicle Accident		12	2	1
Vehicle Fire	1	1	1	
Lost Hiker			1	
Lockout	1			
Total per Town	9	39	10	2

Total Calls – 60

Respectfully submitted,  
John Plowden, Chief

### BOARD OF APPEALS REPORT FOR 2013

It is my honor to serve as Chairman of Board of Appeals. In the year of 2013 we have met on eight occasions for the purpose of the appeal process. We had two variances, two administrative appeals and an expansion of a non-conforming use. We are here to serve the public and listen to any concerns regarding property issues that come before us. The Board traditionally meets at the Town Office. We will continue to be impartial in all matters.

Respectfully;  
Angelo J. Milia, Chairman

### BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2013

Bradley Park was again enjoyed by many people in 2013. We are all very fortunate to have such a place for everyone to use.

Our thanks goes to the Town Manager, Sharon Jackson and various Town crew for keeping the parks looking nice. The sign was repainted and the gazebo was repaired. Also, in the fall brush was cut from under the pines. Thanks again, Sharon.

We were all saddened to lose our loyal member, Priscilla Barton.

My personal thanks to the Bradley Park Committee Members: Cathy Trumbull- Secretary, Richard Andrews II, David Smith, Kristen McDermott, Webster Fox, Stephanie Hastings, Brenda Thibodeau, & John Kramer.

Respectfully submitted,  
George Weston

## **COMPREHENSIVE PLAN COMMITTEE REPORT FOR 2013**

The Comprehensive Plan Committee has been charged with updating the 1994 Comprehensive Plan. The Comp Plan is a document that inventories the assets of Fryeburg; and it serves as a planning guide of what we, as a Town, would like Fryeburg to become in the future.

The Committee began meeting in the spring of 2013. One of the first goals of the committee was to get public input about what residents like or dislike about Fryeburg, what features of the Town are the most important and worth protecting, what kind of development should be allowed or not allowed, what improvements should be made in Town, and what the greatest challenges are facing Fryeburg in the next 10 years. The survey was available at Town Elections, Town Meeting, various locations throughout the Town, and on the Town's website. The Committee had hoped to have a greater number of surveys completed, but appreciated the efforts of the people that did complete surveys and was able to obtain some valuable insight from the results.

The Committee has been meeting at least once a month to work on updates. The Committee decided to review and update the existing plan as needed, rather than complete an entire rewrite of the plan. A Comp Plan consists of background and inventory information about the Town. This is mostly completed. The Comp Plan also outlines the goals of the Town (based on the inventory information and the survey results) and the policies and strategies to achieve those goals. The Committee is working through these now. Once completed, the Committee will be faced with creating a future land use plan for the Town.

Please check the Committee's page of the Town's website for information regarding the Comp Planning process and to view drafts of each section of the plan as they are completed. Additionally the Committee will be holding public meetings once a complete draft of the plan has been finished. These meetings will be both informational presentations of the draft plan and to obtain feedback from the public. The ultimate goal of the Committee is to create a Comprehensive Plan that will be adopted by the Town to serve as guidance over the upcoming years.

Thank you,  
The Comprehensive Plan Committee

## **PLANNING BOARD REPORT FOR 2013**

2013 was a slow year for development in Fryeburg. The new Subway restaurant was finally completed downtown and a small Driving Range was approved along the banks of the Old Saco. We also held a Public Hearing on a new Telecommunications Tower, which was well attended.

After 2 years of work, we finished the revisions to the Land Use Ordinance; specifically Sections 1, 4, 5, 16, 17, and 25. Many changes and modernizations have been made. A second Public Hearing was recently held, and will appear on this years warrant for your approval.

The Town is also in the process of updating its Comprehensive Plan, which will guide the town for the next 10 years. Public input is eagerly sought.

I would like to thank all Board members for their service, and also give a special thanks to our CEO, Katie Haley. Katie has been indispensable to the functioning of the Board.

All meetings and workshops of the board are open to the public, and input is welcome.

Respectfully submitted,  
Kent Pidgeon, Chairman

## **BUDGET COMMITTEE REPORT**

The volunteers of the Budget Committee are tasked with an important and significant responsibility of assisting the Board of Selectmen and Town Manager in reviewing all the budgets for the fiscal year. Each and every person on the Budget Committee has taken on this task with a sense of great responsibility. Committee members had meetings with department managers, and the Town Manager to review their budgets and programs. All members diligently asked questions and reviewed information provided to us by each department. This budget process took place between February and April. If you would like to see a video of the meeting, you can find them on Channel 3 Valley Vision or at the Fryeburg Library.

Respectfully submitted,  
Wand Richard-Cox, Chair

## **CEMETERY REPORT FOR 2013**

Clean-up, mowing, and routine maintenance was done on the cemeteries by the Public Works Department and their summer crew.

New signs were made and put up at Village, Sanborn, North Fryeburg, West Fryeburg and Charles cemeteries. This work was done by Bob Hatch.

All work was under the direction of the Town Manager. Please contact the Town Office with any input and ideas, which are always welcome.

Respectfully submitted,  
Richard W. Andrews II  
Committee members: Jean Andrews, Theresa Caldwell, Barbara Lawrence, Richard Andrews II

## **TREE WARDEN REPORT**

We dealt with hazardous trees and clean-up of downed trees, as issues came in to us. The bulk of this work was done by the Public Works Department, with some done by CMP. There was also some pruning, fertilizing, and removal of small hardwood trees at Bradley Park. As always, routine maintenance and clean-up of underbrush was done at Eastman Memorial Grove. This park is dedicated to the growth of white pine trees.

All work is done under the direction of the Town Manager.

Respectfully submitted,  
Richard W. Andrews II, Tree Warden

## **PARKS COMMITTEE REPORT FOR 2013**

The Parks Committee was very pleased with the work of the Town crew over up keeping the Parks this past year. We are working on funding resurfacing the tennis courts at Graustein Park in the next few years, and have made arrangements for some new benches for both the tennis courts and the playground area. The basketball backstop will also be refreshed.

Respectfully submitted,  
Dick Krasker

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

The Saco River Corridor Commission (SRCC) administers the Saco River Corridor Act, which was established by the legislature in 1973. Through the Act, the Commission helps oversee land use development within 500 to 1,000 feet of the Saco, Ossipee, Little Ossipee Rivers, the Little Ossipee Flowage, and Balch Lake. The Commission is made up of representatives from twenty communities bordering these water bodies. Each of the twenty municipalities has an obligation and opportunity to be represented by one regular and one alternate member who is appointed by the Selectmen or Mayor.

The Town of Fryeburg is fortunate to have Eric Root and Edward Wilkey as its voice in the Commission. In a practical sense, being on the Commission gives the Town of Fryeburg an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year.

We are pleased to report that we have finished our thirteenth successful season of our Saco River Basin Water Quality Monitoring Program during September, 2013. Currently, we have over 15 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at thirty-five different locations during the months of May through September. All of the information relating to the past thirteen years of the Commission's monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org).

Fryeburg residents interested in obtaining additional information about the Saco River Corridor Commission's work or for a copy of the water quality monitoring information should feel free to call Dennis J. Finn, the Commission's Executive Director. 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).

Oxford County Sheriff's Office  
Wayne J. Gallant Sheriff

Sheriff  
Wayne J. Gallant  
Chief Deputy  
Hart L Daley



P.O. Box 179  
South Paris, Maine 04281  
(207) 743-9554 or 1-800-733-1421  
Fax (207) 743-1510

January 30, 2014

Office of the Town Manager  
Town of Fryeburg  
16 Lovewell Pond Road  
Fryeburg, ME 04037

To the Inhabitants of the Town of Fryeburg:

The enclosed document packet is a summary of law incidents, offenses and times reported where the Oxford County Sheriff's Office has performed or assisted in law enforcement functions within your municipality from January 1, 2013 to December 31, 2013.

The totals on the law incident analysis time reported will be lower in number than the totals on the law incident total report. The reason for the difference in the two totals is that in the law incident analysis report some of the calls may have generated more than one offense or multiple similar offenses during the time of the call or assistance.

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar years of 2012 for your municipality.

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

Sincerely,

A handwritten signature in cursive script that reads "Wayne J. Gallant".

Wayne J. Gallant  
Sheriff



# Oxford County Sheriff

## Law Incident Analysis, Time Reported

---

### Location: FRYBG

Hour:	Monday:	Tuesday:	Wednesday:	Thursday:	Friday:	Saturday:	Sunday:	Total:
00:00-00:59	0	1	1	0	1	1	1	5
01:00-01:59	0	0	0	0	1	1	1	3
02:00-02:59	0	0	0	0	0	0	0	0
03:00-03:59	0	0	0	0	0	0	0	0
04:00-04:59	0	1	0	0	0	0	0	1
05:00-05:59	0	0	0	0	0	0	0	0
06:00-06:59	0	0	0	0	0	0	0	0
07:00-07:59	0	1	0	0	0	0	0	1
08:00-08:59	0	0	0	0	1	0	1	2
09:00-09:59	0	1	1	1	1	0	1	5
10:00-10:59	0	0	1	0	0	0	3	4
11:00-11:59	0	1	0	0	0	1	0	2
12:00-12:59	0	1	1	0	0	2	1	5
13:00-13:59	0	1	1	1	0	1	1	5
14:00-14:59	1	0	1	0	0	1	0	3
15:00-15:59	0	2	0	2	0	0	0	4
16:00-16:59	0	0	1	2	2	1	0	6
17:00-17:59	2	0	0	2	1	0	2	7
18:00-18:59	0	1	0	0	0	1	1	3
19:00-19:59	2	2	1	2	0	1	4	12
20:00-20:59	2	0	1	1	0	2	1	7
21:00-21:59	2	0	1	2	1	3	3	12
22:00-22:59	1	2	1	2	3	4	1	14
23:00-23:59	3	1	1	3	1	1	0	10
<b>loc tots by day:</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>18</b>	<b>12</b>	<b>20</b>	<b>21</b>	<b>111</b>
<b>Grand tots by day:</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>18</b>	<b>12</b>	<b>20</b>	<b>21</b>	<b>111</b>

---

### Report Includes:

All dates between '00:00:00 01/01/13' and '23:59:59 12/31/13', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'FRYBG'



# Oxford County Sheriff

## Law Incident Total Report, by Offense Codes

---

<u>Obs. Offense</u>	<u>Description</u>	<u>Total Number</u>
		3
911H	911 hangup call	2
ABAN	Abandoned Vehicle ++++	1
ALAR	Alarm	1
ANPR	Animal Problem	1
ASMV	Assist Motorist	1
ASST	Agency Assist	70
BLCK	Bail Check Follow Up Detail	1
CDIS	Citizen Dispute	1
CITA	Citizen Assist	1
DRUG	Drug Info/Statistics	3
DTAL	Detail	2
DUI	DUI Alcohol or Drugs	3
DVFU	Domestic Violence Follow Up	1
DVI	Domestic Viol Investigator OSO	1
FUGT	Fugitive from Justice	1
HARS	Harassment	1
INFO	Information	1
MISD	Misdialed Number to 911	1
NPRB	Noise Problem	1
ROFF	Request Officer	1
SUBP	Subpoena Service	6
SUSP	Suspicion	2
TAPD	Traffic Accident, Prop Damage	3
TAPI	Traffic Accident, Pers Injury	1
TOFF	Traffic Offense	4
TRES	Trespassing	1
UNSP	Unsecure Premises	1
WELF	Welfare Check	2
WFTA	Warrant Failure to Appear	2

---

Total reported: 120

---

---

### Report Includes:

All dates between '00:00:00 01/01/13' and '23:59:59 12/31/13', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All location codes matching 'FRYBG'

---

TOWN	2012 EMS	2013 EMS	2012 FIRE	2013 FIRE
Andover	67	60	27	28
Buckfield	152	171	56	54
Byron	6	8	5	1
Denmark	69	98	46	39
Dixfield	192	280	36	63
Fryeburg	372	442	105	136
Gilead	25	23	11	14
Greenwood	75	81	60	55
Hartford	63	73	19	24
Hebron	53	63	29	43
Hiram	6	21	7	8
Hiram	6	21	7	8
Lincoln PInt	1	3	1	1
Lovell	81	93	45	47
Magalloway PInt	1	1	0	0
Mexico	335	295	78	83
Milton	7	6	2	3
Newry	52	66	43	37
Norway	574	641	134	186
Otisfield	124	99	79	57
Oxford	426	524	157	174
Paris	778	865	220	260
Peru	124	127	39	59
Porter	5	22	2	11
Roxbury	33	35	18	12
Rumford	1004	1065	274	301
Stoneham	15	26	7	8
Stow	37	28	11	18
Sumner	58	67	31	43
Sweden	15	22	11	25
Waterford	122	169	27	53
Westparis	274	277	56	70
Woodstock	102	114	70	100

# UNPAID TAXES

## 2013 Unpaid taxes

ABUSAMRA, LYNDA C.	3,350.09 **	DREW, CARL E & HEATHER L	134.21
ACCARDI, NICHOLAS & LORETTA	181.79 **	DREW, CARL E & HEATHER L	93.60
ADAMS, DAVID M. & CONNIE	1,268.06 *	DREW, CARL E & HEATHER L	108.00
ALDEN, ERNEST E	1,033.63 **	DREW, CARL E & HEATHER L	1.44 **
ALDEN, ERNEST E	879.41 **	EASTMAN, DAVID C & ROXANNE	716.83 **
ANTONUCCI, RONALD F.	381.60 **	EASTMAN, DOROTHY	1,392.62
BAKER, MATHEW &	1,993.62 **	EATON, CYNTHIA	544.32
BARKER, JOLENE F.	2,418.14 *	EICHLES, TERRY L	333.43 **
BARTLETT, EDWARD M. & STEPHEN	228.51 **	EMERY, DENNIS W	1,459.09 **
BARTLETT, RALPH L.	655.92	EMERY, DENNIS W	1,531.08 **
BENNETT, NORRIS R	768.96	EMERY, DENNIS W	1,786.46 **
BERNARD, WILLIAM J	1,321.92	EMERY, DENNIS W	936.07 **
BERNARD, WILLIAM J	735.84	ESPINOLA, DAWN	205.22 **
BERNARD, WILLIAM J	368.70	FADDEN, THOMAS	436.81 **
BERNARD, WILLIAM J.& MAIORAN#	102.64	FAHEY, KEVIN B & JESSICA P	1,796.97 *
BERRY, DEAN N. & MARY A.	1,742.85 **	FARRIN, LESLIE H & JOANNE	918.72 **
BERUBE, EUGENE A.	387.95 **	FOX, DANIEL & HEATHER	1,993.82 **
BOLDUC, MICHELLE F	1,657.73	GILMAN, KAREN L	1,371.71 *
BOUCHER, BURNHAM R	985.10	GOFF, JULIE	1,028.95 **
BRINE, HAROLD L. & MARION	2,055.86 **	GRAMES, FRANCIS	1,243.30
BROWN, DAVID E	437.26 **	GRAVES, CLIFFORD R & WENDY	728.79 **
BROWN, ET ALS	276.57 **	GRAVES, LISA A	1,392.62 **
BROWN, KEVIN M & AMY L	1,088.93	GRAY, JAMES C.	1,090.46 **
BROWN, LISA V	307.68 **	GREEKE, DANIEL S.	296.64 **
BUCKNELL, GEORGE C. JR.	615.98 **	GREENBLATT, JOSHUA	1,176.41 **
BURKE, LAURA L	585.94	GRENFELL, WILLIAM III	696.56 **
BURNHAM, PETER E. & KIMBERLY J	570.67 *	GURNEY, JEREMY	797.62
BUTTERS, CARLA	1,999.73 **	GUSHEE, ELAINE, ESTATE OF	1,311.84
CAJOLET, ANDRE L	153.17 **	GUSHEE, ELAINE, ESTATE OF	1,880.64
CAJOLET, ANDRE L	141.61 **	HAMLIN, DANIEL M	10.57 *
CAREY, ROBERT H. & ELIZABETH A	1,047.31 **	HANNAN, CHERYL	1,352.88 **
CHARLES, DANIEL A & JENNIFER L	3,212.93	HARGREAVES, DAVID A. & ELIZA	851.04 **
CHARLES, JENNIFER L	675.36	A.	
CHASE, MERWIN C	702.86 *	HARRIMAN, KATHLEEN T	2,735.36 **
CHASE, MERWIN C. & ETHEL	804.02 *	HARRIS, ANNE R.	5.51 **
CHEWNING, MARISSA	786.24 **	HASTINGS, JOYCE E	1,684.80 **
CIANCIOLO, DAVID T	8,493.41 **	HATCH, DANA W.	950.40
CONNELLY, WILLIAM	224.40 **	HATHAWAY, DANIEL W & KATHI	2,382.19
CRESSY, MICHAEL	2,754.71 *	HEGGIE, WILLIAM L	1,441.44 **
CUMMINGS, KAREN C TRUSTEE	992.47 **	HENDERSON, JON K & ANN M	84.96 **
CURRIE, JOSHUA	1,755.07	HENDERSON, JON K & ANN M	4,023.50 **
CURTAIN, LEONARD	1,779.98 **	HEWSON, CAROL A	234.45 **
DAY, LINNETTE B.	101.63 **	HIBBERT, PATRICIA A	1,694.73 *
DAY, SCOTT	1,288.65 **	HILL, DOROTHY C & MARY E	1,971.22
DEFIORE, KATHERINE R	636.48 **	HILL, JOAN	680.22 *
DOUGLASS, DEAN K	1663.50	HINKLEY, DIANA L	538.72
DOUGLASS, ERIC B.	842.57	HINKLEY, DIANA L	1,032.90
DOWNING, SHAWN P & WENDY L	2,075.33	HINKLEY, DIANA L	816.36

\* Partial Payment

\*\* Paid after the close of books: June 30, 2013

## UNPAID TAXES

### 2013 Unpaid taxes

HONAN, DANIEL	3,753.07 **	MURDOCK, RUTH I IRREVOCABL	1,163.66 **
HUNSICKER, CALVIN E & HUNSICKI	3,916.87 **	TRUST	
KATHLEEN D		MURPHY, KIMBERLY	933.70 **
HUSKA, JEFFREY D. & JULIA L.	403.89 *	NASH, ROBERT K	279.36 *
HUTCHINS, MARY ANN & HUTCHIN	1,189.73 **	NASH, RYAN K	2,183.73
EDWARD S.		NEWMAN, STEPHEN P	298.96 **
HUTCHINS, SCOTT B	1,986.26 **	NILSSEN, HELGE R.	203.82 **
IACUZILI, SANDRA & CARL	975.60 **	NORMANDIN, ROSEMARY & REN	4,486.18 **
IRISH, CHERYL A	685.73 *	O'KEEFE, HOPE	937.15 **
IRISH, DONALD C. & RONITA P	457.96 **	ORLANDO JR, ALFRED J	688.44 **
JACKMAN, FRED	2,057.18	OSGOOD, TIMOTHY	5,201.42
JARVIS, HELEN R.	2,226.24 *	OSGOOD, TIMOTHY & URGESE,	40.06 **
JOSEPHS, PAUL R.	1,370.24 **	DEBRA O.	
KARUZIS, MICHAEL & KELLY	2,646.07	PALMER, RICHARD J	1,409.90
KATSIGIANNIS, LEONIDAS & ERINI	2,996.21	PEACO, RONNIE	826.13 *
KIESMAN, GERALD	1,150.56 **	PETRO, ELLEN MARIE	1,514.37 **
KING, D KENYON	2,387.95 **	PONDEROSA PROPERTIES, LLC	923.43 **
KING, D KENYON & JOY E	4,070.59 **	PONDEROSA PROPERTIES, LLC	92.17 **
KINGSLEY, DOUGLAS C & COLEEN	1,005.05 **	PONDEROSA PROPERTIES, LLC	293.76 **
KRUSE, JOHN R. & MARJORIE	4,198.61 *	PONDEROSA PROPERTIES, LLC	145.44 **
LABONTE, ALBERT J	1,628.21	PONDEROSA PROPERTIES, LLC	62.21 **
LABONTE, ALBERT J & DOROTHY R	1,911.46	PONDEROSA PROPERTIES, LLC	331.92 **
LABONTE, ALBERT J.	609.41	PONDEROSA PROPERTIES, LLC	71.42 **
LABONTE, ALBERT J.	442.08	PONDEROSA PROPERTIES, LLC	110.09 **
LABONTE, JUDITH TRUST	609.41	PONDEROSA PROPERTIES, LLC	705.53 **
LABONTE, JUDITH TRUST	367.20	PONDEROSA PROPERTIES, LLC	327.53 **
LAMBY, RICHARD	901.44 **	PORTER, JAMES M & RACHELL	2,342.23 *
LEACH, DENNIS E	548.64 **	PREBLE, GAIL E.	1,465.20
LEACH, DENNIS E	2,444.26 **	PRIEST, CHARLES H. & CINDY S.	476.77 **
LEACH, THOMAS & JENNIFER	285.12 **	QUINN REAL ESTATE, LLC	2,693.06 **
LEONARD, JEFFREY H	41.99 **	RAFFERTY, JOSEPH E. JR.	4,320.43 *
LEPINE, THOMAS	92.16 **	RANGER, THOMAS & PERLEY W	1,316.45
LIGHT, RONALD ARTHUR	694.08 **	RASCOE, WILLIAM B & CHARLEN	1,224.65 **
LIPSON, JUSTIN S.	1,422.43	REAL LLC	929.16 **
LORD, ROGER P & JULIE L	63.22 **	REED, ESTATE OF VELLIE	1,318.03
LOZOWAY, FREDERICK C.	1,244.45	RICHARDSON, CLAYTON E.	400.07 **
LUSKY, JOHN	888.08	RIDLON, PRESTON B	867.31
MANN, WILLIAM A.	1,281.74 **	ROBBINS, WILLIAM W & ADRIEN	1,453.97
MARGETTS, EDWARD	74.88 **	ROBBINS, WILLIAM W & ADRIEN	728.64
MARGETTS, EDWARD	1,484.08 **	ROBBINS, WILLIAM W & ADRIEN	3,939.84
MCCLAIN, ADAM	67.42 **	ROBBLEE, RAYMOND A.	1,312.99
MCCLUSKEY, ROXANE	1,903.68	ROLFE, LAURIE	1,396.01 *
MCDONALD, DANIEL	1,464.77 **	ROSS-FITZGIBBONS, MARGARET	475.20
MCFARLIN, MARTIN F.	2,462.54	ROSS-FITZGIBBONS, MARGARET	576.58
MCSHERRY, JOHN A	2,910.10	ROSS-FITZGIBBONS, MARGARET	6,391.22
MCSHERRY, JOHN A	489.02	AL TRUSTEES	
MKFT TIMBERLANDS, LLC	467.09 **	ROTA, MELISSA K.	3,451.54
MKFT TIMBERLANDS, LLC	94.12 **	ROWLAND, GREGORY G.	2,441.23
MONAHAN, CHERYL	2,125.73 **	RUSSO, ELAINE	697.45 **

\* Partial Payment

\*\* Paid after the close of books: June 30, 2013

## UNPAID TAXES

### 2013 Unpaid taxes

MORRIS, NANCY	3,100.18 **	SAUVAGEAU, MICHAEL & JENNIF	2,684.18 **
SAWYER, ROBERT E	274.32 **	TAINTER, AMANDA E	141.24 **
SAWYER, ROBERT E	275.04 **	THE DYER REVOCABLE TRUST O	2,236.25 **
SAWYER, ROBERT E	286.56 **	THORLEY, JAMES	1,425.67 *
SAWYER, ROBERT E	275.76 **	THURSTON, IRVING	294.48 **
SAWYER, ROBERT E	279.36 **	THURSTON, IRVING JR	1,091.88 **
SAWYER, ROBERT E	282.96 **	TRIAL, DAVID JR & LISA	153.36 **
SAWYER, ROBERT E	282.24 **	TRIAL, DAVID JR & LISA	813.67 **
SAWYER, ROBERT E	291.60 **	URGEBE, DEBRA O. & SIRNA, PAU	1,035.71 *
SAWYER, ROBERT E	280.08 **	USA ACTING THROUGH THE RUR	403.20
SAWYER, ROBERT E	272.16 **	HOUSING SERVICE & FHA	
SEAVEY, SHERRI A	3,021.55	USHER, CHARLES ET AL.	19.85 **
SIMPSON, JOSEPH M	1,143.65	VALLADARES, CAROL	1,552.38 **
SMITH, CHARLES JR& SADIE ESTAT	1,024.42	WALDRON, ALBERT & SUSAN A.	1,530.43
OF		WALKER, BRADFORD S. & MEGA	739.73 **
SMITH, EDWIN C	1,238.98 **	WALKER, HELEN E.	510.02 **
SMITH, ERIC W.	1,096.85	WEBBER, WILLIAM	544.32 **
SMITH, MARY ANN	2,037.46 **	WEBBER, WILLIAM & LOIS	3,445.34 **
SMITH, SHAWN K	1,581.26 **	WENTWORTH, SARAH	1,978.99 **
SNOW, DOROTHY & EVERETT	758.18 **	WESTERN MAINE NURSERIES INC	11,279.87 **
SNOW, DOROTHY & EVERETT	740.65 **	WHITAKER, CHRIS & MARY K	678.03 **
SNOW, EVERETT & DOROTHY	441.00 **	WHITAKER, KEVIN B.	1,235.52 **
SNOW, EVERETT & DOROTHY	498.46 **	WHITE, BRIAN J	3,970.94
SNOW, EVERETT & DOROTHY	1,205.22 **	WHITE, CAROLE B	1,214.93 *
SNOW, EVERETT & DOROTHY	832.15 **	WILLIAMS, ANITA	1,351.13 *
SOUTHWICK, BRUCE A & MICHELE	4,605.23 **	WILSON, MICHELE L.	2,647.30 **
SPARKS, JOANN C	897.92 *	WING, MEGHAN E	816.17 **
SPARKS, MITCHELL W	409.88 **	WISLICENY, HENRY & SUSAN	102.24
STEADMAN, KENNETH A II & ELIZA	2,005.63 *	WOITKO, BELINDA	2,264.83 **
JESS		WOITKO, BELINDA	1,478.59 **
STEADMAN, MARTHA & ELIZA	616.32	WOITKO, BELINDA L.	329.76 **
STERN III, ROBERT E	607.61 **	WOITKO, DAVID L. & BELINDA L.	68.26 **
SUNSET LANE RETREAT TRUST	1,139.18 **	WOOD, ROBERT J & PATRICIA	1,951.20 **
SURETTE, DORIS	154.73 **		

\* Partial Payment

\*\* Paid after the close of books: June 30, 2013

## UNPAID LIENS

### 2012 Unpaid Tax Liens

Alden, Ernest E	994.41**	King, D Kenyon	1152.52**
Bartlett, Ralph L	633.15**	King, D Kenyon & Joy E	1964.62**
Bennett, Norris R	371.13**	Kruse, John R & Marjorie	4052.82**
Bernard, William J	1276.02**	LaBonte, Albert J	426.73**
Bernard, William J	373.16**	LaBonte, Judith Trust	354.45**
Bernard, William J	710.259**	Leach, Dennis E & Diane J	2359.39**
Bernard, William J & Maiorana,	103.04	Leach, Dennis E & Diane J	629.59**
Boucher, Burnham R	950.90**	Light, Ronald Arthur	669.95**
Brown, Kevin M & Amy L	1051.12**	Lipson, Justin S	1373.04**
Burke, Laura L	565.59**	Lusky, John	848.60**
Burnham, Peter E & Kimberly J	550.86**	Maiorana, Jill A	700.56
Butters, Carla	1930.29**	McCluskey, Roxane	1837.58**
Charles, Daniel A & Jennifer L	3101.37**	McFarlin, Martin F	2377.04**
Charles, Jennifer L	651.91**	McSherry, John A	2809.05**
Currie, Joshua	1694.13**	McSherry, John A	472.04**
Douglass, Dean	1498.00**	Nash, Ryan K	1994.93**
Drew, Carl & Heather L	90.35**	Normandin, Rosemary & Rene A, JR	4465.24**
Drew, Carl & Heather L	129.55**	Osgood, Timothy	3336.43*
Drew, Carl & Heather L	104.25**	Preble, Gail	1414.33**
Eastman, Dorothy	1344.27**	Ranger, Thomas & Perley W	1270.74**
Eaton, Cynthia	525.42**	Rafferty, Joseph E JR	713.16**
Grames, Francis	1299.30**	Reed, Estate of Vellie	1272.27**
Gurney, Jeremy	769.92**	Ridlon, Preston B	837.20**
Gushee, Elaine, Estate of	1266.29**	Robbins, William W & Adrienne C	703.34**
Gushee, Elaine, Estate of	1815.34**	Robbins, William W & Adrienne C	1403.48**
Hathaway, Daniel W & Kathleen	2299.48**	Robbins, William W & Adrienne C	3803.34**
Henderson, Jon K & Ann M	3883.80**	Rota, Melissa K	3331.69**
Henderson, Jon K & Ann M	82.01**	Rowland, Gregory G	2356.47**
Hinkley, Diana L	426.10**	Smith, Charles JR & Sadie, Estate of	988.85**
Hutchins, Ralph E	1009.42**	Smith, Eric W	1058.76
Jackman, Fred	1985.75**	Smith, Mary Ann	983.35**
Karuzis, Michael & Kelly	2719.49**	Steadman, Martha & Eliza	594.92**
Katsigiannie, Leonidas & Erini	2892.17**	The Dyer Revocable Trust of 1997	2158.60**
Waldron, Albert & Susan A	1477.29**	White, Brian J	3833.06**
Walker, Bradford S & Megan L	714.04**	White, Carole B	1172.74**
Webber, William	262.71**	Wilson, Michele L	588.12**
Webber, William & Lois	1662.85**	Wisliceny, Henry & Susan	98.69**
Wentworth, Sarah	350.25**		

### 2011 Unpaid Tax Liens

Bernard, William J & Maiorana Jill	143.71	Maiorana, Jill A	757.33
------------------------------------	--------	------------------	--------

### 2010 Unpaid Tax Liens

Bernard, William J & Maiorana Jill	125.96	Maiorana, Jill	733.11
------------------------------------	--------	----------------	--------

\* Partial Payment

\*\* Paid after the close of the books: June 30, 2013

## UNPAID PERSONAL PROPERTY TAXES

### 2013 Unpaid Taxes

Fryeburg House of Pizza	83.52**	Osgood Outdoor Power & Auto	349.20
King, D. Kenyon & Joy E	158.40	Robbins, William	46.37
Leaf Financial Corp	91.24	Thriftway Supermarket	164.30**
MEC Enterprises, Inc	54.14**	Western Maine Nurseries Inc	2549.45**

### 2012 Unpaid Taxes

Fryeburg House of Pizza	80.62**
King, D. Kenton & Joy E.	77.30
Osgood Outdoor Power	347.34

### 2011 Unpaid Taxes

Fryeburg House of Pizza	78.3**
-------------------------	--------

### 2010 Unpaid Taxes

Fryeburg House of Pizza	76.56**
-------------------------	---------

### 2009 Unpaid Taxes

Fryeburg House of Pizza	76.56**
-------------------------	---------

\* Partial Payment

\*\* Paid after the close of the books: June 30, 2013

# APPLICATION FOR HOMESTEAD EXEMPTION

Title 36 MRSA Sections 681-689

INSTRUCTIONS: Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for additional instructions

## SECTION 1: CHECK ALL THAT APPLY

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| A. I am a legal resident of the State of Maine   | <input type="checkbox"/> | <input type="checkbox"/> |
| B. I have owned homestead property in Maine for at least the past 12 months.<br>(1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located: _____          | <input type="checkbox"/> | <input type="checkbox"/> |
| C. I declare this homestead is my permanent place of residence and the only property for which I have claimed a homestead exemption.<br>(Summer camps, vacation homes and 2 <sup>nd</sup> residences do not qualify) | <input type="checkbox"/> | <input type="checkbox"/> |

### IF YOU HAVE NOT ANSWERED YES TO ALL QUESTIONS, STOP HERE

You must meet all three of these requirements to qualify for a homestead exemption under the terms of the homestead exemption statute

## SECTION 2

- Names of all Property Owners (names on your tax bill): \_\_\_\_\_  
\_\_\_\_\_
- Physical location of Homestead property (i.e. 14 Maple St.): \_\_\_\_\_  
City/Town \_\_\_\_\_ Telephone #: \_\_\_\_\_
- Mailing Address, if different from above: \_\_\_\_\_  
City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

## SECTION 3: CLAIM OF RESIDENCY IN THE MUNICIPALITY IS BASED ON ONE OR MORE OF THE FOLLOWING:

- |  | YES                      | NO                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| ❖ I am a registered voter in the municipality.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ❖ I pay Motor Vehicle Excise Tax in the municipality.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ❖ The place of legal residence on my resident fishing and/or hunting license is the same as the above homestead address. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ❖ The address on my driver's license is the same as the above address.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

(If you answer "No" to any question, please explain on a separate sheet. N/A means Not Applicable)

I (we) hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my/our knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ Date: \_\_\_\_\_

## INSTRUCTIONS

**Section 1.** Check all three boxes indicating your answers. You must answer "Yes" to all three questions in order to qualify for the Maine homestead exemption. If you have moved during the year and owned a homestead prior to your move, indicate the name of the municipality you moved from on line B(1). Your ownership of homestead property must have been continuous for the 12 month period in question B. If you answer "No" to any question in this section you do not qualify for the homestead exemption.

**Section 2.** Indicate your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address.

**Section 3.** This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in Section 1. Please check the appropriate answer for each of the statements in this section.

One or more of the owners of the homestead property may sign this document. Please file the application with your local municipal assessor. If, for any reason you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, Title 36 MRSA Section 841.

## DEFINITIONS

### **36 MRSA Section 681. Definitions**

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

- 1. Applicant.** "Applicant" means an individual who has applied for a homestead property tax exemption pursuant to this subchapter.
- 2. Homestead.** "Homestead" means any residential property, in this State assessed as real property owned by an applicant or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence. A "homestead" does not include any real property used solely for commercial purposes.
- 3. Permanent residence.** "Permanent residence" means that place where an individual has a true, fixed and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.
- 4. Permanent resident.** "Permanent resident" means an individual who has established a permanent residence. For purposes of this subchapter, a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this State is deemed to be a permanent resident. A member of the Armed Forces of the United States stationed in the State who applies for an exemption shall present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces. Permanent resident. "
- 5. Qualifying shareholder.** "Qualifying shareholder" means a person who is a:
  - A. Shareholder in a cooperative housing corporation that owns a homestead in this State;
  - B. Shareholder for the preceding 12 months in the cooperative housing corporation specified in paragraph A; &
  - C. Permanent resident of this State.

### **36 MRSA Section 683, subsection 5**

**5. Determination of exemption for cooperative housing corporation.** A cooperative housing corporation may apply for an exemption under this subchapter to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. The application must include a list of all qualifying shareholders and must be updated annually to reflect changes in the ownership and residency of qualifying shareholders. The exemption is equal to the amount specified in subsection 1 multiplied by the number of units in the cooperative property occupied by qualifying shareholders. A cooperative housing corporation that receives an exemption pursuant to this section shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders on a per unit basis. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies.

# APPLICATION FOR VETERAN EXEMPTION

(Title 36 MRSA, Section 653)

Please refer to Bulletin #7 for additional information

This application must be filed on or before April 1<sup>st</sup> with the assessors of the municipality in which the applicant resides. Satisfactory documentary evidence is required in order to support answers to questions.

1. Name of Applicant: \_\_\_\_\_ Telephone #: \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_

3. Legal Residence: \_\_\_\_\_

4. Date of Birth: \_\_\_\_\_

\*\*\*\*\*  
5. Date of Entry into Armed Forces: \_\_\_\_\_

6. Legal Residence on Date of Entry into Armed Forces: \_\_\_\_\_

7. Date of Discharge or Separation from Armed Forces: \_\_\_\_\_

8. Military Service Serial Number: \_\_\_\_\_

\*\*\*\*\*  
9. Do you receive a **100% disability** pension or compensation from the U.S. Government as a Veteran?

Yes  No. If yes, is your disability based on:

a) Service in the U.S. Armed Forces during any Federally recognized War Period?  Yes  No

b) Injury or disease incurred in the line of duty during active military service?  Yes  No

c) Veterans Administration Claim Number: C- \_\_\_\_\_

\*\*\*\*\*  
10. Did you receive a grant from the U.S. Government for Specially Adapted Housing as a Paraleptic?

Yes  No

\*\*\*\*\*  
11. Are you applying for the veteran exemption on real or personal property tax?

Real Estate  Personal Estate

12. If you checked real estate, is the property in a **revocable living trust** with you as the beneficial owner of that trust?  Yes  No

13. Please provide a description of the property (map, lot, location, etc): \_\_\_\_\_

*I hereby apply for exemption from local taxation in accordance with Title 36, MRSA, Section 653. No property upon which I claim tax exemption as a veteran was conveyed to me for the purpose of obtaining exemption other than from my spouse. The answers to the above questions are correct to the best of my knowledge and belief.*

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

**A veteran who served on active duty in the armed forces may apply for an exemption from property tax in the place where they reside provided:**

- they served during a recognized war period and have reached the age of 62 years or;
- they served during a recognized war period and are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran; or
- they were injured during active military service in the line of duty and are receiving 100% service-connected disability from the United States Government; or
- they were awarded the Armed Forces Expeditionary Medal and have reached the age of 62 years; or
- they were awarded the Armed Forces Expeditionary Medal and are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran; or
- they served during a recognized war period and received a grant as a paraplegic veteran for specially adapted housing units.

NOTE: Acceptable proof of entitlement is covered by, but not limited to, V.A. Form 20-5455a when Item 15 Tax Code indicates Code 2 or 3 or a copy of the certificate or letter issued by the V.A.

**RECOGNIZED PERIODS**

- World War I - April 6, 1917 to November 11, 1918, inclusive.
- World War I - (service in Russia) - April 6, 1917 to March 31, 1920, inclusive.
- World War II - December 7, 1941 to December 31, 1946, inclusive.
- Korean Campaign - June 27, 1950 to January 31, 1955, inclusive.
- Vietnam War – February 28, 1961 to May 7, 1975 (active duty for more than 180 days);
- Persian Gulf War – August 2, 1990 to the date that the US Government recognizes as the end of that war period (active duty)
- Other Recognized Service Periods – From August 24, 1982 to July 31, 1984 and from December 20, 1989 to January 31, 1990

\*\*\*\*\*  
**FOR ASSESSOR USE ONLY - CERTIFICATE OF APPROVAL OF APPLICANT'S EXEMPT STATUS**

The applicant has applied for the following exemption amount:

- \$6,000 Post W.W.I
- \$7,000 W.W.I
- \$50,000 Paraplegic

In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based.

Date Approved: \_\_\_\_\_ Effective Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_

# The Town of Fryeburg

Settled 1762 - Incorporated 1777

*Municipal Office*

16 Lovewell Pond Road

Fryeburg, ME 04037

207-935-2805 telephone

207-935-6008 fax



## PERSONAL PROPERTY DECLARATION FORM

*To be filed by all businesses that have taxable business personal property located in Fryeburg as of April 1st.*

*This declaration is due to the Assessors Office on or before April 30th. Failure to return this form may result in the loss of ability to appeal for the abatement of the assessed taxes.*

Business Name: _____	Date: _____
Address: _____	Phone #: _____
_____	Contact: _____
Account Number: _____	<input type="checkbox"/> Mailing Address Change
Type of Business: _____	Website: _____
Date Business Started: _____	Location of Business: _____

Please check appropriate box below and proceed as instructed:

- New Business: If you are a new business, then submit a complete list of the personal property used in the operation of the business.
- Existing Business: Check this box and report any additions and deletions from the original list submitted. If you have not previously submitted a complete list of personal property, please do so.
- No Changes: Check this box if you have previously submitted a list of personal property and there are no additions or deletions from the list.
- Moved or Out of Business    Indicate effective date here: \_\_\_\_\_

You may send your personal property list as an attachment if more room is needed than provided on the next page.



Audited Financial Statements  
And Other Information

Town of Fryeburg, Maine

June 30, 2013



*Proven Expertise and Integrity*

TOWN OF FRYEBURG, MAINE

CONTENTS

JUNE 30, 2013

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 10
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION	11
STATEMENT B - STATEMENT OF ACTIVITIES	12 - 13
FUND FINANCIAL STATEMENTS	
STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	14
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	15
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	16
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	17
NOTES TO FINANCIAL STATEMENTS	18 - 35
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	36
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	37
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	38
SCHEDULE 2 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	39

SCHEDULE A - SCHEDULE OF DEPARTMENTAL OPERATIONS	40 - 42
SCHEDULE B - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	43
SCHEDULE C - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	44
SPECIAL REVENUE FUNDS DESCRIPTION	45
SCHEDULE D - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	46 - 49
SCHEDULE E - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS	50 - 53
CAPITAL PROJECT FUNDS DESCRIPTION	54
SCHEDULE F - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS	55 - 56
SCHEDULE G - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECT FUNDS	57 - 58
PERMANENT FUNDS DESCRIPTION	59
SCHEDULE H - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	60 - 61
SCHEDULE I - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR PERMANENT FUNDS	62 - 63
GENERAL CAPITAL ASSETS DESCRIPTION	64
SCHEDULE J - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	65
SCHEDULE K - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	66



*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Fryeburg  
Fryeburg, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion

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

on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and budgetary comparison information on page 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fryeburg, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. 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 combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*RHR Smith & Company*

Buxton, Maine  
September 26, 2013

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

**(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, 2013. Please read it in conjunction with the Town'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 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 and liabilities 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 activities. 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). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, recreation, public works, library, civil services, education, health and sanitation and other unclassified.

### **Fund Financial Statements**

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

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

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

The Town of Fryeburg presents two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

### **Notes to the Financial Statements**

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

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

### **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 and business-type activities. The Town's total net position for governmental activities increased by \$320,606 from \$5,911,260 to \$6,231,866. This is a result of the combined operations of all funds with accrual adjustments made for capital asset and long-term debt activity.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased for governmental activities to a balance of \$1,826,280 at the end of this year.

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

	<b>2013</b>	<b>2012</b>
<b>Assets:</b>		
Current and other assets	\$ 2,155,975	\$ 2,189,219
Capital Assets	6,637,596	6,756,603
<b>Total Assets</b>	<b>\$ 8,793,571</b>	<b>\$ 8,945,822</b>
<b>Liabilities:</b>		
Current Liabilities	\$ 488,920	\$ 896,614
Long-term Debt Outstanding	2,039,410	2,133,276
<b>Total Liabilities</b>	<b>\$ 2,528,330</b>	<b>\$ 3,029,890</b>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	\$ 33,375	\$ 4,672
<b>Total Deferred Inflows of Resources</b>	<b>\$ 33,375</b>	<b>\$ 4,672</b>
<b>Net Position:</b>		
Invested in Capital Assets, Net of Related Debt	\$ 4,230,332	\$ 3,889,716
Restricted:     Special Revenue funds	23,495	14,989
Permanent funds	151,759	153,200
Unrestricted	1,826,280	1,853,355
<b>Total Net Position</b>	<b>\$ 6,231,866</b>	<b>\$ 5,911,260</b>

**Revenues and Expenses**

Revenues for the Town's governmental activities increased by 3.02%, while total expenses increased by .29%.

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

	<u>2013</u>	<u>2012</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 258,084	\$ 236,187
Operating grants and contributions	94,457	131,820
<i>General Revenues:</i>		
Taxes	6,051,353	5,832,510
Grants and contributions not restricted to specific programs	414,909	385,233
Miscellaneous	287,782	312,472
Total revenues	<u>7,106,585</u>	<u>6,898,222</u>
<b>Expenses</b>		
General government	404,990	403,238
Public safety	762,018	715,600
Recreation	114,482	76,405
Parks	9,470	8,360
Public works	640,222	752,802
Library	70,451	78,807
Civil services	139,069	141,249
County tax	284,860	260,583
Education	3,650,441	3,648,259
Unclassified	276,211	262,069
Agency requests	2,000	2,000
Health and sanitation	302,937	284,739
Capital outlay	76,486	-
Interest on long-term debt	51,342	350,913
Unallocated depreciation (Note 4)	1,000	1,000
Total expenses	<u>6,785,979</u>	<u>6,986,024</u>
Change in Net Position	320,606	(87,802)
Net Position - July 1	<u>5,911,260</u>	<u>5,999,062</u>
Net Position - June 30	<u>\$ 6,231,866</u>	<u>\$ 5,911,260</u>

## Financial Analysis of the Town's Fund Statements

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

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

	<b>2013</b>	<b>2012</b>
<b>General Fund:</b>		
Nonspendable	\$ 13,633	\$ 18,150
Restricted	6,192	-
Assigned	23,713	16,142
Unassigned	851,589	941,871
<b>Total General Fund</b>	<b>\$ 895,127</b>	<b>\$ 976,163</b>
 <b>Nonmajor Funds:</b>		
<b>Special revenues funds:</b>		
Restricted	\$ 23,495	\$ 14,989
Assigned	129,965	134,593
Unassigned	(1,576)	-
<b>Capital project funds:</b>		
Committed	531,214	515,807
<b>Permanent funds:</b>		
Restricted	151,759	153,200
<b>Total Nonmajor Funds</b>	<b>\$ 834,857</b>	<b>\$ 818,589</b>

The general fund total fund balance decreased by \$81,036 from the prior fiscal year. The non-major fund balances increased by \$16,268 from the prior fiscal year.

### Budgetary Highlights

There was no significant difference between the original and final budget for the general fund. Actual receipts, assigned and unassigned fund balances were added to the budgets of various accounts, increasing their total budgets.

The general fund actual revenues exceeded the budget by \$165,599. All revenue items except for property taxes and interest income were received in excess of budget.

The general fund actual expenditures were under the budget by \$129,022. All expenditures were under budget with the exception of unclassified.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town decreased by \$119,007 from the prior year. This decrease is the result of capital additions of \$198,848 less current year depreciation of \$317,855.

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

	<u>2013</u>	<u>2012</u>
Land and Non-Depreciable Assets	\$ 246,250	\$ 246,250
Buildings and Improvements	821,656	855,997
Machinery and Equipment	49,455	66,694
Vehicles	324,491	408,710
Infrastructure	<u>5,195,744</u>	<u>5,178,952</u>
Total	<u>\$ 6,637,596</u>	<u>\$ 6,756,603</u>

### Debt

At June 30, 2013, the Town had \$2,182,193 in notes and bonds outstanding versus \$2,599,954 last year. Other obligations include capital leases and accrued vacation and sick time. Refer to Note 5 of Notes to Financial Statements for more detailed information.

### Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to meet its fund balance policy requirement of having a minimum of 12% of general fund expenditures, less debt service, while also maintaining significant reserve accounts for future capital and program needs.

### Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 16 Lovewell Pond Road, Fryeburg, Maine 04037.

## STATEMENT A

TOWN OF FRYEBURG, MAINE  
STATEMENT OF NET POSITION  
JUNE 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,648,046
Investments	6,119
Accounts receivable (net of allowance for uncollectibles):	
Taxes	332,210
Liens	135,548
Other	20,419
Due from other governments	-
Tax acquired property	<u>13,633</u>
Total current assets	<u>2,155,975</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	246,250
Buildings and equipment, net of accumulated depreciation	<u>6,391,346</u>
Total noncurrent assets	<u>6,637,596</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 8,793,571</u></u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 43,939
Accrued expenses	25,398
Due to other governments	8,658
Current portion of long-term obligations	<u>410,925</u>
Total current liabilities	<u>488,920</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	1,813,130
Capital lease payable	183,209
Accrued compensated absences	<u>43,071</u>
Total noncurrent liabilities	<u>2,039,410</u>
<b>TOTAL LIABILITIES</b>	<u>2,528,330</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	<u>33,375</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>33,375</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	4,230,332
Restricted: Special Revenue funds	23,495
Permanent funds	151,759
Unrestricted	<u>1,826,280</u>
<b>TOTAL NET POSITION</b>	<u>6,231,866</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 8,793,571</u></u>

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

STATEMENT B

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Program Revenues			Net (Expense) Revenue & Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Contributions		Capital Grants & Contributions
<b>Governmental activities:</b>					
General government	\$ 404,990	\$ 46,935	\$ -	\$ -	\$ (358,055)
Public safety	762,018	38,721	-	-	(723,297)
Recreation	114,482	35,500	-	-	(78,982)
Parks	9,470	-	-	-	(9,470)
Public works	640,222	4,098	63,864	-	(572,260)
Library	70,451	4,186	-	-	(66,265)
Civil services	139,069	-	-	-	(139,069)
County tax	284,860	-	-	-	(284,860)
Education	3,650,441	-	-	-	(3,650,441)
Unclassified	276,211	-	30,593	-	(245,618)
Agency requests	2,000	-	-	-	(2,000)
Health and sanitation	302,937	128,644	-	-	(174,293)
Capital outlay	76,486	-	-	-	(76,486)
Interest on long term debt	51,342	-	-	-	(51,342)
Unallocated depreciation (Note 4)	1,000	-	-	-	(1,000)
<b>Total government</b>	<b>\$ 6,785,979</b>	<b>\$ 258,084</b>	<b>\$ 94,457</b>	<b>\$ -</b>	<b>(6,433,438)</b>

STATEMENT B (CONTINUED)  
TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,433,438)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	5,576,058
Excise taxes	475,295
Grants and contributions not restricted to specific programs	414,909
Miscellaneous	<u>287,782</u>
Total general revenues	<u>6,754,044</u>
Change in net position	320,606
NET POSITION - JULY 1	<u>5,911,260</u>
NET POSITION - JUNE 30	<u><u>\$ 6,231,866</u></u>

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

## TOWN OF FRYEBURG, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2013

	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,435,093	\$ 212,953	\$ 1,648,046
Investments	-	6,119	6,119
Accounts receivable (net of allowance for uncollectibles):			
Taxes	332,210	-	332,210
Tax liens	135,548	-	135,548
Other	20,419	-	20,419
Due from other governments	-	-	-
Tax acquired property	13,633	-	13,633
Due from other funds	25,362	641,147	666,509
<b>TOTAL ASSETS</b>	<b>\$ 1,962,265</b>	<b>\$ 860,219</b>	<b>\$ 2,822,484</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 43,939	\$ -	\$ 43,939
Accrued expenses	25,398	-	25,398
Due to other funds	641,147	25,362	666,509
Due to other governments	8,658	-	8,658
<b>TOTAL LIABILITIES</b>	<b>719,142</b>	<b>25,362</b>	<b>744,504</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	33,375	-	33,375
Deferred property tax	314,621	-	314,621
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>347,996</b>	<b>-</b>	<b>347,996</b>
<b>FUND BALANCES</b>			
Nonspendable	13,633	-	13,633
Restricted	6,192	175,254	181,446
Committed	-	531,214	531,214
Assigned	23,713	129,965	153,678
Unassigned	851,589	(1,576)	850,013
<b>TOTAL FUND BALANCES</b>	<b>895,127</b>	<b>834,857</b>	<b>1,729,984</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,962,265</b>	<b>\$ 860,219</b>	<b>\$ 2,822,484</b>

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

## TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2013

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,729,984
Amounts reported for governmental activities in the statement 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	6,637,596
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	314,621
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Notes and bonds payable	(2,182,193)
Capital leases payable	(225,071)
Accrued compensated absences	<u>(43,071)</u>
Net position of governmental activities	<u>\$ 6,231,866</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, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 5,535,768	\$ -	\$ 5,535,768
Excise	475,295	-	475,295
Intergovernmental	478,773	30,593	509,366
Interest income	17,681	449	18,130
Charges for services/fees	258,084	-	258,084
Other revenue	187,102	82,550	269,652
<b>TOTAL REVENUES</b>	<b>6,952,703</b>	<b>113,592</b>	<b>7,066,295</b>
<b>EXPENDITURES</b>			
Current:			
General government	405,484	-	405,484
Public safety	677,584	-	677,584
Recreation	96,048	-	96,048
Parks	9,470	-	9,470
Public works	491,775	-	491,775
Library	70,451	-	70,451
Civil Services	139,069	-	139,069
County tax	284,860	-	284,860
Education	3,650,441	-	3,650,441
Unclassified	162,868	113,343	276,211
Agency requests	2,000	-	2,000
Health and sanitation	295,660	-	295,660
Capital outlay	-	221,045	221,045
Debt service	510,965	-	510,965
<b>TOTAL EXPENDITURES</b>	<b>6,796,675</b>	<b>334,388</b>	<b>7,131,063</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>156,028</b>	<b>(220,796)</b>	<b>(64,768)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	444,993	444,993
Operating transfers (out)	(237,064)	(207,929)	(444,993)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(237,064)</b>	<b>237,064</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(81,036)</b>	<b>16,268</b>	<b>(64,768)</b>
<b>FUND BALANCES - JULY 1</b>	<b>976,163</b>	<b>818,589</b>	<b>1,794,752</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 895,127</b>	<b>\$ 834,857</b>	<b>\$ 1,729,984</b>

See accompanying independent auditors report and notes to financial statements.

## TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (64,768)</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 purchases capitalized	198,848
Capital asset deletions	-
Depreciation expense	<u>(317,855)</u>
	<u>(119,007)</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>40,290</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>459,623</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	<u>4,468</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 320,606</u></u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Reporting Entity***

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

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

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

***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 are reported in three parts - invested in capital assets, net of related debt; restricted Net position; and unrestricted Net position. The Town first utilizes restricted resources to finance qualifying activities.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

**Measurement Focus - Basic Financial Statements & 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, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the 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:

- 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. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Basis of Accounting**

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

1. Accrual

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

2. Modified Accrual

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

**Budget**

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
4. The Town does not adopt budgets for Special Revenue Funds.

**Deposits and Investments**

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

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

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

**Inventories**

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

**Interfund Receivables and Payables**

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Transactions Between Funds**

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

**Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2013.

**Capital Assets**

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

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

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

Estimated useful lives are as follows:

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Long-term Obligations**

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable, capital leases and compensated absences.

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 fund is the same in the fund statements as it is in the government-wide statements.

**Compensated Absences**

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

**Net Position**

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt 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 their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**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.

TOWN OF FRYEBURG, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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.

The Town has adopted a set of financial policies to guide the financial operation of the Town. Included in the policies are guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Town's property tax for the current year was levied August 31, 2012 on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due on in two installments on October 11, 2012 and May 10, 2013. Interest on unpaid taxes commenced on October 12, 2012 and May 11, 2013, at 7% per annum.

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

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 \$22,034 for the year ended June 30, 2013.

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 (grant income/expenses).

**Encumbrance Accounting**

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

**Use of Estimates**

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 2 - CASH 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.

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

At June 30, 2013, the Town's cash balances of \$1,648,046 were comprised of bank balances of \$1,682,074, of which \$256,669 was fully insured by federal depository insurance and consequently were not exposed to custodial credit risk. The remaining bank balances of \$1,425,405 was collateralized and therefore not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 50
Money market accounts	1,681,473
Savings accounts	551
	<u>\$ 1,682,074</u>

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.

At June 30, 2013, the Town had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>&lt; 1 Year</u>	<u>2 - 5 Years</u>
Certificates of Deposit	\$ 6,119	\$ 6,119	\$ -
	<u>\$ 6,119</u>	<u>\$ 6,119</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

All of the Town's investments amounting to \$6,119 were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk at June 30, 2013.

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

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a policy related to interest rate risk.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2013 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 25,362	\$ 641,147
Special Revenue funds	106,832	1,576
Capital Project funds	531,214	-
Permanent funds	3,101	23,786
	<u>\$ 666,509</u>	<u>\$ 666,509</u>

TOWN OF FRYEBURG, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2013:

	Balance 7/1/12	Additions	Disposals	Balance 6/30/13
Non-depreciated assets:				
Land	\$ 246,250	\$ -	\$ -	\$ 246,250
	<u>246,250</u>	<u>-</u>	<u>-</u>	<u>246,250</u>
Depreciated assets:				
Land improvements	391,008	-	-	391,008
Buildings	1,806,680	-	-	1,806,680
Building improvements	132,350	-	-	132,350
Vehicles	1,458,841	24,423	-	1,483,264
Machinery & equipment	601,328	7,312	(15,500)	593,140
Infrastructure	7,334,101	167,113	-	7,501,214
	<u>11,724,308</u>	<u>198,848</u>	<u>(15,500)</u>	<u>11,907,656</u>
Less: accumulated depreciation	<u>(5,213,955)</u>	<u>(317,855)</u>	<u>15,500</u>	<u>(5,516,310)</u>
	<u>6,510,353</u>	<u>(119,007)</u>	<u>-</u>	<u>6,391,346</u>
Net capital assets	<u>\$ 6,756,603</u>	<u>\$ (119,007)</u>	<u>\$ -</u>	<u>\$ 6,637,596</u>

Current year depreciation

General government	\$ 3,974
Public safety	84,434
Public works	202,736
Recreation	18,434
Health and sanitation	7,277
Town-wide	1,000
	<u>\$ 317,855</u>

TOWN OF FRYEBURG, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2013:

	Balance 7/1/12	Additions	Deletions	Balance 6/30/13	Current Year Portion
Notes payable	\$ 35,000	\$ -	\$ (35,000)	\$ -	\$ 35,000
Bonds payable	2,564,954	-	(382,761)	2,182,193	334,063
Capital lease payable	266,933	-	(41,862)	225,071	41,862
Accrued compensated absences	47,539	-	(4,468)	43,071	-
<b>Totals</b>	<u>\$ 2,914,426</u>	<u>\$ -</u>	<u>\$ (464,091)</u>	<u>\$ 2,450,335</u>	<u>\$ 410,925</u>

The following is a summary of outstanding notes and bonds payable:

\$619,000 bond payable, annual principal payments of \$61,900. Interest is charge at an average rate of 3.78%. Maturity in November of 2016.	\$ 247,600
\$2,255,454 bond payable to Key Bank, annual principal payments vary. Interest is charged at a rate of 1.98%. Maturity in November of 2018.	<u>1,934,593</u>
<b>Total Bonds Payable</b>	<u>\$ 2,182,193</u>

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2014	\$ 369,063	\$ 46,559	\$ 415,622
2015	375,229	37,917	413,146
2016	381,519	29,135	410,654
2017	387,936	20,583	408,519
2018	332,769	13,235	346,004
2019-2023	335,677	6,739	342,416
	<u>\$ 2,182,193</u>	<u>\$ 154,168</u>	<u>\$ 2,336,361</u>

TOWN OF FRYEBURG, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

The following is a summary of the capital lease payable for the year ended June 30, 2013:

The Town leases a grader under a non-cancelable lease agreement. The term of the lease is for a seven year period expiring in October of 2016. Annual payments are \$15,935.

The Town leases a plow truck under a non-cancelable lease agreement. The term of the lease is for a six year period expiring in July of 2018. Annual payments are \$29,706.

The Town leases a copier under a non-cancelable lease agreement. The term of the lease is for a five year period expiring in April of 2017. Annual payments are \$2,770.

Year Ending June 30:	
2014	\$ 48,411
2015	48,411
2016	48,410
2017	47,949
2018	29,706
2019-2023	<u>29,705</u>
Total minimum lease payment	252,592
Less amount representing interest	<u>(27,521)</u>
Present value of future minimum lease payments	<u><u>\$ 225,071</u></u>

NOTE 6 - NONSPENDABLE FUND BALANCES

At June 30, 2013, the Town had the following nonspendable fund balances:

Tax acquired property	<u><u>\$ 13,633</u></u>
-----------------------	-------------------------

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2013, the Town had the following restricted fund balances:

Recreation donations	\$ 6,192
Nonmajor special revenue funds (Schedule D)	23,495
Nonmajor permanent funds (Schedule H)	151,759
	<u>\$ 181,446</u>

NOTE 8 - COMMITTED FUND BALANCES

At June 30, 2013, the Town had the following committed fund balances:

Nonmajor capital project funds (Schedule F)	<u>\$ 531,214</u>
---	-------------------

NOTE 9 - ASSIGNED FUND BALANCES

At June 30, 2013, the Town had the following assigned fund balances:

General Fund:	
Comprehensive plan	\$ 11,053
Economic development	3,680
Channel 3	2,640
Public works roads maintenance	6,340
	<u>23,713</u>
Nonmajor special revenue funds (Schedule D)	<u>129,965</u>
	<u>\$ 153,678</u>

NOTE 10 - OVERSPENT APPROPRIATIONS

The following appropriations were overspent as of June 30, 2013.

	<u>Excess</u>
Townwide insurance/deferred comp.	\$ 14,204
Unclassified	7,305
	<u>\$ 21,509</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 11 - 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, 2013, the Town's share was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
County of Oxford	\$ -	5.38%	\$ -
MSAD #72	81,797	44.78%	<u>36,629</u>
			<u>\$ 36,629</u>

NOTE 12 - RISK MANAGEMENT

The Town is 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 workers' 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, individual stop loss coverage for member Towns for claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town has a property and liability insurance policy with Lovejoy & Wadsworth Insurance Agency. The Town pays an annual premium for its property and liability coverage. Under the property and liability coverage portion, coverage is provided after the deductible of \$1,000 is met, to \$1,000,000 per claim and to a \$3,000,000 maximum.

NOTE 13 - CONTINGENCIES

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 14 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

Town employees contribute to the Participating Local Districts (PLDs) Consolidated Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System. The PLDs Consolidated Plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the PLD's Consolidated Plan Board of Trustees. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PLDs Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the PLD's Consolidated Board of Trustees. The Town's employees are part of the PLD's special plan "AN" and are required to contribute 6.5% of their annual salary. The Town is required to contribute 6.7% of the plan "AN" members' covered payroll annually to the system along with a predetermined initial unpooled unfunded actuarial liability (IUUAL) rate set by the system (which is currently at -3.9% for a net contribution rate of 2.8%). The IUUAL can either be a monthly payment or credit, which is added to or subtracted from the employer's percentage of employees' covered payroll to determine the employers actual cost.

As of June 30, 2013, the Town had an unfunded actuarial accrued liability credit computed using the actuarial method used for funding purposes. (The amount of the unfunded actuarial accrued liability credit as of June 30, 2013 is \$26,637.) This credit is being used to reduce future contributions and is being amortized over a closed period of 13 years. Actual plan contributions made by the Town and employees after the unfunded actuarial accrued liability credit was deducted from the annual pension cost were \$66,511, \$54,932 and \$24,220 for the years ended June 30, 2013, 2012 and 2011, respectively.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 15 - DEFERRED COMPENSATION PLANS

INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT  
CORPORATION

A. Plan Description

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

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

B. Funding Policy

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

The Town's contributions to the plan including employee contributions for 2013, 2012, and 2011 were \$9,151, \$7,853, and \$6,412, respectively.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 15 - DEFERRED COMPENSATION PLANS (CONTINUED)

VARIABLE ANNUITY LIFE INSURANCE COMPANY

A. Plan Description

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

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

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

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Board of Selectmen. Effective November 2, 2005, the Town agreed to add the coverage of the VALIC 457 plan. This plan will be available for current employees who are not enrolled in the Maine State Retirement System or ICMA and any newly-hired employee who wishes to enroll in the VALIC plan instead of the MSRS or ICMA plans. The Town will match the employee's contribution into the 457 plan, up to a maximum Town contribution of 4%. The Town will make a contribution to any of the offered plans up to a combined total of 4%.

The Town's contributions to the plan including employee contributions for 2013, 2012, and 2011 were \$3,654, \$5,106, and \$5,984, respectively.

NOTE 16 - DEFICIT FUND BALANCES

At June 30, 2013, the Town had the following deficit fund balances:

Homeland Security	<u>\$ 1,576</u>
-------------------	-----------------

## Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

## TOWN OF FRYEBURG, MAINE

**BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Budgetary Fund Balance - July 1	\$ 976,163	\$ 976,163	\$ 976,163	\$ -
Resources (Inflows):				
Property taxes	5,559,027	5,559,027	5,535,768	(23,259)
Excise taxes	442,184	442,184	475,295	33,111
Intergovernmental revenues	412,683	422,406	478,773	56,367
Charges for services	192,400	227,400	258,084	30,684
Interest income	31,000	31,000	17,681	(13,319)
Other revenue	100,652	105,087	187,102	82,015
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>7,714,109</u>	<u>7,763,267</u>	<u>7,928,866</u>	<u>165,599</u>
Charges to Appropriations (Outflows):				
General government	423,103	423,103	405,484	17,619
Public safety	708,843	708,843	677,584	31,259
Recreation	67,826	102,826	96,048	6,778
Parks	12,175	12,175	9,470	2,705
Public works	550,185	550,185	491,775	58,410
Library	73,661	73,661	70,451	3,210
Civil Services	147,164	147,164	139,069	8,095
County assessment	284,860	284,860	284,860	-
Education	3,650,441	3,650,441	3,650,441	-
Unclassified	139,545	154,297	162,868	(8,571)
Agency requests	2,000	2,000	2,000	-
Health and sanitation	305,177	305,177	295,660	9,517
Debt service	510,965	510,965	510,965	-
Transfers to other funds	212,000	237,064	237,064	-
Total Charges to Appropriations	<u>7,087,945</u>	<u>7,162,761</u>	<u>7,033,739</u>	<u>129,022</u>
Budgetary Fund Balance, June 30	<u>\$ 626,164</u>	<u>\$ 600,506</u>	<u>\$ 895,127</u>	<u>\$ 294,621</u>
Utilization of unassigned fund balance	\$ 349,999	\$ 375,063	\$ -	\$ (375,063)
Utilization of assigned fund balance	-	594	-	(594)
	<u>\$ 349,999</u>	<u>\$ 375,657</u>	<u>\$ -</u>	<u>\$ (375,657)</u>

See accompanying independent auditors report and notes to financial statements.

## Other Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Project Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project 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, 2013

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Property taxes	\$ 5,559,027	\$ 5,559,027	\$ 5,535,768	\$ (23,259)
Auto excise	432,684	432,684	468,080	35,396
Airplane excise	6,000	6,000	3,825	(2,175)
Boat excise	3,500	3,500	3,390	(110)
<b>Intergovernmental revenues:</b>				
State revenue sharing	239,074	239,074	242,745	3,671
Homestead reimbursement	47,835	47,835	61,609	13,774
Highway block grant	63,864	63,864	63,864	-
Tree growth	20,000	20,000	44,801	24,801
BETE reimbursement	17,010	17,010	17,036	26
General assistance	-	-	6,148	6,148
Other intergovernmental revenue	24,900	34,623	42,570	7,947
<b>Charges for services:</b>				
Tax lien fees	10,000	10,000	7,279	(2,721)
Clerk fees	16,900	16,900	18,164	1,264
Animal control	2,000	2,000	3,059	1,059
Planning board fees	100	100	690	590
Building permits	10,000	10,000	14,851	4,851
Plumbing permits	3,500	3,500	5,951	2,451
Solid waste fees	36,500	36,500	35,617	(883)
Solid waste demolition	10,000	10,000	10,557	557
Commercial waste	70,000	70,000	75,328	5,328
Recycling solid waste	500	500	1,820	1,320
Universal waste	3,000	3,000	2,236	(764)
Trash bags	-	-	3,086	3,086
Police	25,400	25,400	35,662	10,262
Public works	3,000	3,000	4,098	1,098
Recreation	-	35,000	35,500	500
Library	1,500	1,500	4,186	2,686
<b>Interest income:</b>				
Tax interest	28,500	28,500	17,057	(11,443)
Interest income	2,500	2,500	624	(1,876)
<b>Miscellaneous revenues:</b>				
Fryeburg Fair	99,252	99,252	102,823	3,571
Sale of town property	-	-	25,500	25,500
Misc. other	1,400	5,835	58,779	52,944
Transfers from other funds	-	-	-	-
<b>Amounts Available for Appropriation</b>	<b><u>\$ 6,737,946</u></b>	<b><u>\$ 6,787,104</u></b>	<b><u>\$ 6,952,703</u></b>	<b><u>\$ 165,599</u></b>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE A

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT:</b>					
Board of selectmen	\$ 8,374	\$ -	\$ 8,374	\$ 8,129	\$ 245
Administration	387,729	-	387,729	376,011	11,718
Planning board	500	-	500	336	164
Appeals board	500	-	500	72	428
Comprehensive plan	2,000	-	2,000	175	1,825
Conservation Committee	500	-	500	-	500
Professional services	23,500	-	23,500	20,761	2,739
<b>Totals</b>	<b>423,103</b>	<b>-</b>	<b>423,103</b>	<b>405,484</b>	<b>17,619</b>
<b>PUBLIC SAFETY:</b>					
Fire department	138,639	-	138,639	118,292	20,347
Saco valley fire department	18,575	-	18,575	18,565	10
Police department	481,259	-	481,259	470,357	10,902
Rescue department	70,370	-	70,370	70,370	-
<b>Totals</b>	<b>708,843</b>	<b>-</b>	<b>708,843</b>	<b>677,584</b>	<b>31,259</b>
<b>RECREATION</b>	<b>67,826</b>	<b>35,000</b>	<b>102,826</b>	<b>96,048</b>	<b>6,778</b>
<b>PARKS</b>	<b>12,175</b>	<b>-</b>	<b>12,175</b>	<b>9,470</b>	<b>2,705</b>

SCHEDULE A (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>PUBLIC WORKS:</b>					
Roads	550,185	-	550,185	491,775	58,410
Totals	550,185	-	550,185	491,775	58,410
<b>LIBRARY</b>	73,661	-	73,661	70,451	3,210
<b>CIVIL SERVICES</b>	147,164	-	147,164	139,069	8,095
<b>DEBT SERVICE</b>	510,965	-	510,965	510,965	-
<b>COUNTY TAX</b>	284,860	-	284,860	284,860	-
<b>EDUCATION</b>	3,650,441	-	3,650,441	3,650,441	-
<b>UNCLASSIFIED:</b>					
General assistance	14,000	-	14,000	11,204	2,796
Townwide insurance/deferred comp.	59,800	-	59,800	74,004	(14,204)
Unclassified	43,711	14,752	58,463	65,768	(7,305)
Overlay/abatements	22,034	-	22,034	11,892	10,142
Totals	139,545	14,752	154,297	162,868	(8,571)

SCHEDULE A (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>AGENCY REQUESTS:</b>					
Beautification Comm.	2,000	-	2,000	2,000	-
Totals	2,000	-	2,000	2,000	-
<b>HEALTH AND SANITATION:</b>					
Solid waste/recycling	305,177	-	305,177	295,660	9,517
Totals	305,177	-	305,177	295,660	9,517
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,875,945</b>	<b>\$ 49,752</b>	<b>\$ 6,925,697</b>	<b>\$ 6,796,675</b>	<b>\$ 129,022</b>

See accompanying independent auditors report and notes to financial statements.

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 46,628	\$ -	\$ 166,325	\$ 212,953
Investments	-	-	6,119	6,119
Due from other governments	-	-	-	-
Due from other funds	106,832	531,214	3,101	641,147
<b>TOTAL ASSETS</b>	<b>\$ 153,460</b>	<b>\$ 531,214</b>	<b>\$ 175,545</b>	<b>\$ 860,219</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	1,576	-	23,786	25,362
<b>TOTAL LIABILITIES</b>	<b>1,576</b>	<b>-</b>	<b>23,786</b>	<b>25,362</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	23,495	-	151,759	175,254
Committed	-	531,214	-	531,214
Assigned	129,965	-	-	129,965
Unassigned	(1,576)	-	-	(1,576)
<b>TOTAL FUND BALANCES</b>	<b>151,884</b>	<b>531,214</b>	<b>151,759</b>	<b>834,857</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 153,460</b>	<b>\$ 531,214</b>	<b>\$ 175,545</b>	<b>\$ 860,219</b>

See accompanying independent auditors report and notes to financial statements.

## TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Interest income	\$ 72	\$ -	\$ 377	\$ 449
Intergovernmental income	30,593	-	-	30,593
Other	82,550	-	-	82,550
<b>TOTAL REVENUES</b>	<u>113,215</u>	<u>-</u>	<u>377</u>	<u>113,592</u>
<b>EXPENDITURES</b>				
Capital outlay	-	221,045	-	221,045
Other	110,913	612	1,818	113,343
<b>TOTAL EXPENDITURES</b>	<u>110,913</u>	<u>221,657</u>	<u>1,818</u>	<u>334,388</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>2,302</u>	<u>(221,657)</u>	<u>(1,441)</u>	<u>(220,796)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	343,274	101,719	444,993
Operating Transfers (Out)	-	(106,210)	(101,719)	(207,929)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>237,064</u>	<u>-</u>	<u>237,064</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	2,302	15,407	(1,441)	16,268
<b>FUND BALANCES - JULY 1</b>	<u>149,582</u>	<u>515,807</u>	<u>153,200</u>	<u>818,589</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 151,884</u>	<u>\$ 531,214</u>	<u>\$ 151,759</u>	<u>\$ 834,857</u>

See accompanying independent auditors report and notes to financial statements.

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

SCHEDULE D

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013

	Chandler Fund	American Legion	Library	Beautification Fund	Memory Garden	Homeland Security	Canal Campground	Main St. Festival
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ -	\$ 43,328	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	1,670	43,011	9,637	2,711	-	-	6,256	1,195
<b>TOTAL ASSETS</b>	<b>\$ 1,670</b>	<b>\$ 43,011</b>	<b>\$ 52,965</b>	<b>\$ 2,711</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,256</b>	<b>\$ 1,195</b>
<b>LIABILITIES</b>								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,576</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	1,670	43,011	52,965	2,711	-	-	6,256	1,195
Unassigned	-	-	-	-	-	(1,576)	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,670</b>	<b>\$ 43,011</b>	<b>\$ 52,965</b>	<b>\$ 2,711</b>	<b>\$ -</b>	<b>\$ (1,576)</b>	<b>\$ 6,256</b>	<b>\$ 1,195</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,670</b>	<b>\$ 43,011</b>	<b>\$ 52,965</b>	<b>\$ 2,711</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,256</b>	<b>\$ 1,195</b>

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013

Acquirer Fund	Fuel Assistance	Food Pantry	DEA Fed Forfeiture	PW Safety Grant	Underage Drinking River Valley	Byrne JAG Community Grant	Criminal Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
5,404	7,999	895	-	476	-	2,784	-
<u>\$ 5,404</u>	<u>\$ 7,999</u>	<u>\$ 895</u>	<u>\$ -</u>	<u>\$ 476</u>	<u>\$ -</u>	<u>\$ 2,784</u>	<u>\$ -</u>
<b>ASSETS</b>							
Cash and cash equivalents							
Due from other governments							
Due from other funds							
<b>TOTAL ASSETS</b>							
<b>LIABILITIES</b>							
Due to other funds							
<b>TOTAL LIABILITIES</b>							
<b>FUND BALANCES</b>							
Nonspendable							
Restricted							
Committed							
Assigned							
Unassigned							
5,404	7,999	895	-	476	-	2,784	-
<u>\$ 5,404</u>	<u>\$ 7,999</u>	<u>\$ 895</u>	<u>\$ -</u>	<u>\$ 476</u>	<u>\$ -</u>	<u>\$ 2,784</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>							

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013

	GIS Systems Grant	Mulford Grants	Fire Dept. Mulford Grant	CDBG Planning Grant	Airport Grant Money	Wards Brook Monitoring	Pequawket D.A.R.E. Program
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,542
Due from other governments	-	-	-	-	-	-	-
Due from other funds	240	-	285	1,294	2,574	3,743	-
<b>TOTAL ASSETS</b>	<u>\$ 240</u>	<u>\$ -</u>	<u>\$ 285</u>	<u>\$ 1,294</u>	<u>\$ 2,574</u>	<u>\$ 3,743</u>	<u>\$ 2,542</u>
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	240	-	285	1,294	2,574	-	2,542
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	3,743	-
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>240</u>	<u>-</u>	<u>285</u>	<u>1,294</u>	<u>2,574</u>	<u>3,743</u>	<u>2,542</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 240</u>	<u>\$ -</u>	<u>\$ 285</u>	<u>\$ 1,294</u>	<u>\$ 2,574</u>	<u>\$ 3,743</u>	<u>\$ 2,542</u>

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2013

	Bradley Park	Poland Spring	Wireless Grant	Airport Taxilanes	Toughbook Grant	Ergonomic Grant	Totals
<b>ASSETS</b>							
Cash and cash equivalents	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,628
Due from other governments	-	-	-	-	-	-	-
Due from other funds	1,458	1,900	300	12,257	-	743	106,832
<b>TOTAL ASSETS</b>	<b>\$ 2,216</b>	<b>\$ 1,900</b>	<b>\$ 300</b>	<b>\$ 12,257</b>	<b>\$ -</b>	<b>\$ 743</b>	<b>\$ 153,460</b>
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,576</b>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	300	12,257	-	743	23,495
Committed	-	-	-	-	-	-	-
Assigned	2,216	1,900	-	-	-	-	129,965
Unassigned	-	-	-	-	-	-	(1,576)
<b>TOTAL FUND BALANCES</b>	<b>2,216</b>	<b>1,900</b>	<b>300</b>	<b>12,257</b>	<b>-</b>	<b>743</b>	<b>151,884</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,216</b>	<b>\$ 1,900</b>	<b>\$ 300</b>	<b>\$ 12,257</b>	<b>\$ -</b>	<b>\$ 743</b>	<b>\$ 153,460</b>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE E

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2013

	Chandler Fund	American Legion	Library	Beautification Fund	Memory Garden	Homeland Security	Canal Campground	Main St. Festival
<b>REVENUES</b>								
Interest income	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-	-
Other income	7,239	12,308	370	4,000	-	-	-	-
<b>TOTAL REVENUES</b>	<u>7,239</u>	<u>12,308</u>	<u>434</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
	5,569	12,664	3,300	2,409	164	4,450	86	-
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,670</u>	<u>(356)</u>	<u>(2,866)</u>	<u>1,591</u>	<u>(164)</u>	<u>(4,450)</u>	<u>(86)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,670	(356)	(2,866)	1,591	(164)	(4,450)	(86)	-
<b>FUND BALANCES - JULY 1</b>	-	43,367	55,831	1,120	164	2,874	6,342	1,195
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 1,670</u>	<u>\$ 43,011</u>	<u>\$ 52,965</u>	<u>\$ 2,711</u>	<u>\$ -</u>	<u>\$ (1,576)</u>	<u>\$ 6,256</u>	<u>\$ 1,195</u>

SCHEDULE E (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, 2013

	Acquirer Fund	Fuel Assistance	Food Pantry	DEA Fed Forfeiture	PW Safety Grant	Underage Drinking River Valley	Byrne JAG Community Grant	Criminal Forfeiture
REVENUES								
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	1,500	3,373	-
Other income	5,000	339	-	-	476	-	-	4,005
TOTAL REVENUES	5,000	339	-	-	476	1,500	3,373	4,005
EXPENDITURES	5,000	4,373	-	12	-	1,500	2,800	4,282
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(4,034)	-	(12)	476	-	573	(277)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(4,034)	-	(12)	476	-	573	(277)
FUND BALANCES - JULY 1	5,404	12,033	895	12	-	-	2,211	277
FUND BALANCES - JUNE 30	\$ 5,404	\$ 7,999	\$ 895	\$ -	\$ 476	\$ -	\$ 2,784	\$ -

SCHEDULE E (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, 2013

	GIS Systems Grant	Mulford Grants	Fire Dept. Mulford Grant	CDBG Planning Grant	Airport Grant Money	Wards Brook Monitoring	Pequawket D.A.R.E. Program
<b>REVENUES</b>							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
Intergovernmental income	-	-	-	-	21,545	-	-
Other income	-	27,690	2,140	-	-	1,320	-
<b>TOTAL REVENUES</b>	-	27,690	2,140	-	21,545	1,320	3
<b>EXPENDITURES</b>							
	-	27,690	6,639	-	19,729	33	-
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(4,499)	-	1,816	1,287	3
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(4,499)	-	1,816	1,287	3
<b>FUND BALANCES - JULY 1</b>	240	-	4,784	1,294	758	2,456	2,539
<b>FUND BALANCES - JUNE 30</b>	\$ 240	\$ -	\$ 285	\$ 1,294	\$ 2,574	\$ 3,743	\$ 2,542

SCHEDULE E (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, 2013

	Bradley Park	Poland Spring	Wireless Grant	Airport Taxilanes	Toughbook Grant	Ergonomic Grant	Totals
REVENUES							
Interest income	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72
Intergovernmental income	-	-	-	-	4,175	-	30,593
Other income	-	2,800	1,620	12,500	-	743	82,550
<b>TOTAL REVENUES</b>	<b>5</b>	<b>2,800</b>	<b>1,620</b>	<b>12,500</b>	<b>4,175</b>	<b>743</b>	<b>113,215</b>
EXPENDITURES							
	3,575	900	1,320	243	4,175	-	110,913
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,570)	1,900	300	12,257	-	743	2,302
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(3,570)</b>	<b>1,900</b>	<b>300</b>	<b>12,257</b>	<b>-</b>	<b>743</b>	<b>2,302</b>
<b>FUND BALANCES - JULY 1</b>	<b>5,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>149,582</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 2,216</b>	<b>\$ 1,900</b>	<b>\$ 300</b>	<b>\$ 12,257</b>	<b>\$ -</b>	<b>\$ 743</b>	<b>\$ 151,884</b>

See accompanying independent auditors report and notes to financial statements.

## Capital Project 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 PROJECT FUNDS  
JUNE 30, 2013

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Fund Balance Reserve	General Engineering
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	134,927	166,734	1,705	18,210	86,360	3,075
<b>TOTAL ASSETS</b>	<u>\$ 134,927</u>	<u>\$ 166,734</u>	<u>\$ 1,705</u>	<u>\$ 18,210</u>	<u>\$ 86,360</u>	<u>\$ 3,075</u>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	134,927	166,734	1,705	18,210	86,360	3,075
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 134,927</u>	<u>\$ 166,734</u>	<u>\$ 1,705</u>	<u>\$ 18,210</u>	<u>\$ 86,360</u>	<u>\$ 3,075</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 134,927</u>	<u>\$ 166,734</u>	<u>\$ 1,705</u>	<u>\$ 18,210</u>	<u>\$ 86,360</u>	<u>\$ 3,075</u>

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2013

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Building/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Totals
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	3,316	2,190	8,487	106,210	531,214
<b>TOTAL ASSETS</b>	<u>\$ 3,316</u>	<u>\$ 2,190</u>	<u>\$ 8,487</u>	<u>\$ 106,210</u>	<u>\$ 531,214</u>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	3,316	2,190	8,487	106,210	531,214
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 3,316</u>	<u>\$ 2,190</u>	<u>\$ 8,487</u>	<u>\$ 106,210</u>	<u>\$ 531,214</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,316</u>	<u>\$ 2,190</u>	<u>\$ 8,487</u>	<u>\$ 106,210</u>	<u>\$ 531,214</u>

See accompanying independent auditors report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2013

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Fund Balance Reserve	General Engineering
<b>REVENUES</b>						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Capital outlay	-	167,113	-	-	17,923	-
Other	-	-	110	-	-	502
<b>TOTAL EXPENDITURES</b>	-	167,113	110	-	17,923	502
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(167,113)	(110)	-	(17,923)	(502)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	15,000	172,000	-	-	25,064	-
Operating Transfers (Out)	-	-	-	-	(106,210)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	15,000	172,000	-	-	(81,146)	-
<b>NET CHANGE IN FUND BALANCES</b>	15,000	4,887	(110)	-	(99,069)	(502)
<b>FUND BALANCES - JULY 1</b>	119,927	161,847	1,815	18,210	185,429	3,577
<b>FUND BALANCES - JUNE 30</b>	\$ 134,927	\$ 166,734	\$ 1,705	\$ 18,210	\$ 86,360	\$ 3,075

SCHEDULE G (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Totals
<b>REVENUES</b>					
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Capital outlay	-	26,845	9,164	-	221,045
Other	-	-	-	-	612
<b>TOTAL EXPENDITURES</b>	-	26,845	9,164	-	221,657
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(26,845)	(9,164)	-	(221,657)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	-	25,000	-	106,210	343,274
Operating Transfers (Out)	-	-	-	-	(106,210)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	25,000	-	106,210	237,064
<b>NET CHANGE IN FUND BALANCES</b>	-	(1,845)	(9,164)	106,210	15,407
<b>FUND BALANCES - JULY 1</b>	3,316	4,035	17,651	-	515,807
<b>FUND BALANCES - JUNE 30</b>	\$ 3,316	\$ 2,190	\$ 8,487	\$ 106,210	\$ 531,214

See accompanying independent auditors report and notes to financial statements.

Permanent Funds

To account for assets held by the Town of Fryeburg in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2013

	Cemetery	Cemetery Bequests	Cemetery Interest	Non Town Cemetery Bequests	School
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 18,886	\$ 103,377	\$ 1,403	\$ 550
Investments	-	-	-	-	6,119
Due from other funds	-	-	-	-	2,901
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 18,886</b>	<b>\$ 103,377</b>	<b>\$ 1,403</b>	<b>\$ 9,570</b>
<b>LIABILITIES</b>					
Due to others funds	\$ -	\$ 3,088	\$ 20,496	\$ 1	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 3,088</b>	<b>\$ 20,496</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	15,798	82,881	1,402	9,570
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 15,798</b>	<b>\$ 82,881</b>	<b>\$ 1,402</b>	<b>\$ 9,570</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 18,886</b>	<b>\$ 103,377</b>	<b>\$ 1,403</b>	<b>\$ 9,570</b>

TOWN OF FRYEBURG, MAINE

SCHEDULE H (CONTINUED)

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2013

	Reforestation Funds	Hospital Trust	Eastman	Totals
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,010	\$ 32,806	\$ 2,293	\$ 166,325
Investments	-	-	-	6,119
Due from other funds	-	-	200	3,101
<b>TOTAL ASSETS</b>	<u>\$ 7,010</u>	<u>\$ 32,806</u>	<u>\$ 2,493</u>	<u>\$ 175,545</u>
<b>LIABILITIES</b>				
Due to others funds	\$ 201	\$ -	\$ -	\$ 23,786
<b>TOTAL LIABILITIES</b>	<u>201</u>	<u>-</u>	<u>-</u>	<u>23,786</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	6,809	32,806	2,493	151,759
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>6,809</u>	<u>32,806</u>	<u>2,493</u>	<u>151,759</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 7,010</u>	<u>\$ 32,806</u>	<u>\$ 2,493</u>	<u>\$ 175,545</u>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE I (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	Cemetery	Cemetery Bequests	Cemetery Interest	Non Town Cemetery Bequests	School
REVENUES					
Investment income	\$ -	\$ 27	\$ 151	\$ 2	\$ 136
Other income	-	-	-	-	-
TOTAL REVENUES	-	27	151	2	136
EXPENDITURES					
	-	-	1,818	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	27	(1,667)	2	136
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	-	15,771	84,548	1,400	-
Operating Transfers (Out)	(101,719)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(101,719)	15,771	84,548	1,400	-
NET CHANGE IN FUND BALANCES	(101,719)	15,798	82,881	1,402	136
FUND BALANCES - JULY 1	101,719	-	-	-	9,434
FUND BALANCES - JUNE 30	\$ -	\$ 15,798	\$ 82,881	\$ 1,402	\$ 9,570

SCHEDULE I (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	Reforestation Funds	Hospital Trust	Eastman	Totals
<b>REVENUES</b>				
Investment income	\$ 10	\$ 48	\$ 3	\$ 377
Other income	-	-	-	-
<b>TOTAL REVENUES</b>	<u>10</u>	<u>48</u>	<u>3</u>	<u>377</u>
<b>EXPENDITURES</b>				
	-	-	-	1,818
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>10</u>	<u>48</u>	<u>3</u>	<u>(1,441)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	101,719
Operating Transfers (Out)	-	-	-	(101,719)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	10	48	3	(1,441)
<b>FUND BALANCES - JULY 1</b>	6,799	32,758	2,490	153,200
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 6,809</u>	<u>\$ 32,806</u>	<u>\$ 2,493</u>	<u>\$ 151,759</u>

See accompanying independent auditors report and notes to financial statements.

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of Net position.

SCHEDULE J

TOWN OF FRYEBURG, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2013

	Land and Non-depreciable Assets	Buildings and Improvements	Machinery, Equipment & Vehicles	Infrastructure	Totals
General Government	\$ 61,250	\$ 152,982	\$ -	\$ -	\$ 214,232
Public safety	60,000	317,809	1,116,235	-	1,494,044
Public Works	-	378,562	767,026	7,501,214	8,646,802
Recreation	70,000	591,043	54,003	-	715,046
Health and sanitation	55,000	150,000	133,140	-	338,140
Town-Wide	-	739,642	6,000	-	745,642
<b>Total General Capital Assets</b>	<b>246,250</b>	<b>2,330,038</b>	<b>2,076,404</b>	<b>7,501,214</b>	<b>12,153,906</b>
<b>Less: Accumulated Depreciation</b>	<b>-</b>	<b>(1,508,382)</b>	<b>(1,702,458)</b>	<b>(2,305,470)</b>	<b>(5,516,310)</b>
<b>Net General Capital Assets</b>	<b>\$ 246,250</b>	<b>\$ 821,656</b>	<b>\$ 373,946</b>	<b>\$ 5,195,744</b>	<b>\$ 6,637,596</b>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE K

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2013

	General Capital Assets 7/1/12	Additions	Deletions	General Capital Assets 6/30/13
General Government	\$ 214,232	\$ -	\$ -	\$ 214,232
Public Safety	1,469,621	24,423	-	1,494,044
Public Works	8,472,377	174,425	-	8,646,802
Recreation	715,046	-	-	715,046
Health and Sanitation	353,640	-	(15,500)	338,140
Town-Wide	745,642	-	-	745,642
Total General Capital Assets	11,970,558	198,848	(15,500)	12,153,906
Less: Accumulated Depreciation	(5,213,955)	(317,855)	15,500	(5,516,310)
Net General Capital Assets	\$ 6,756,603	\$ (119,007)	\$ -	\$ 6,637,596

See accompanying independent auditors report and notes to financial statements.

## **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.

## **TOWN MANAGER'S BUDGET SUMMARY REPORT FOR THE FISCAL YEAR 2015 BUDGET**

The following information and the notes section are intended to help explain the warrant articles that will be voted on at the June 12<sup>th</sup> Annual Town Meeting that will be held at the Academy's Performing Art's Center at 6 p.m.

The budget process takes place over a three month period. Each department head is responsible for putting together their budget that is reviewed with the Town Manager. The Manager and Finance Director collect all outside budget estimates that the Manager uses to formulate the full budget. Each department head presents their budget to the Budget Committee and Selectmen in several joint meetings. This year the Budget Committee was made up of 5 members: Wanda Richard-Cox, Judy Redding, Hannah Warren, Patrick Emery, and Kent Pidgeon. The budget request is written in the article, which is followed by the recommended amounts made by the Selectmen and Budget Committee and the amount appropriated last year.

This year the proposed Municipal Budget, less Capital, has increased by \$127,544. We are seeing a larger increase this year because everything was cut so close last year because of the loss in revenues. We added a 1.5% Cost of Living Adjustment (COLA) for all employees. The medical premiums increased by 4%, which resulted in an increase for both the Town and the employees. We had to increase the electric and heating oil accounts and the gasoline and diesel for the vehicles. The Airport has asked for a \$20,000 appropriation, which is \$8,000 more than previous years. The premiums we pay for all Town insurances have continued to rise. Right now we are in the process of obtaining quotes from other companies. We may be able to lower the appropriation in Article 29 if we are able to find comparable coverage with lower premiums.

Article 12 for the Roads and Sidewalks Capital Reserve Account is \$426,350, which is \$193,350 more than last year.

- \$40,000 is to continue working on the next one half mile of Hemlock Bridge Road. We have completed the first one mile of road that included cutting trees, ditching, installing culverts, loam and erosion control mix, fabric and 6" to 12" of gravel. The same work will be done to the next half mile. We plan to work on a half mile each year until the road is completed. The work done to the first mile has paid off and travelers will be able to use that mile section a lot sooner than the rest of the road.
- \$78,350 is the amount needed to complete the work on Maple Street, Maple Street Extension, Hillside and Dana Streets. The completion date is estimated for October 2014. Last year we appropriated \$154,000 for the first phase of the appropriation needed for these roads. We will be sending out bid packages within the next month to obtain prices to begin the work.
- \$5,000 is for the Mountain Division Rail Trail reserve account. A condition of receiving the grant funds was that the Town would be responsible for all maintenance on the trail, including new pavement when needed.
- \$303,000 is not quite half the money needed for the reconstruction of Union Hill Road, Kezar Lake Road and River Road, which was estimated by the engineer to be \$660,000. This

appropriation will allow us to start by fixing the worst sections of each road that need immediate attention.

We are proposing changes to the Public Works Department that should prove to be cost effective and improve efficiency. We have four plow routes each taking approximately 4 hours to complete a full cycle. Adding a temporary position from November through March will allow us to have 5 plow routes, which will allow us to complete each route in less than 4 hours. We are estimating this position will also help by reducing overtime. We will be able to plow Elkins Brook and the East Fryeburg Fire Station instead of contracting it out. The seasonal loader operator position will not be filled and we have eliminated the hauling charges. We also plan to purchase a 6' sander to use with the F250 and F350 so the public works director will be able to sand intersections, drift areas, and icy spots. We will be able to use the sander to spread calcium when the dirt roads become dry and dusty.

As of May 5<sup>th</sup>, we haven't received the budget for MSAD#72 so the summary sheet shows the same budget as FY2014. Even though the School and County budgets are not voted on, their totals are needed to calculate an estimated mil rate.

The Municipal Revenue Sharing we receive from the State has continued to decrease. The revenue we will end up receiving in FY14 is \$72,372 less than what we received in FY13. The Revenue Sharing we are expecting to receive in FY15 will be reduced by another \$9,481.

For many years Fryeburg has used the undesignated fund balance (surplus) to keep the mil rate down. Unfortunately we had to stop that practice last year and will not have funds available again this year.

Please don't hesitate to call me to discuss any of the articles, the audit, or anything else that you have a question about in the town report.

Don't forget to vote by referendum ballot on Tuesday June 10<sup>th</sup> at the American Legion on Bradley Street from 8 am to 8 pm and join us Thursday June 12<sup>th</sup> at the Performing Arts Center at the Academy at 6 pm. to vote on the warrant articles.

Respectfully Submitted,  
Sharon Jackson, Town Manager

**TOWN OF FRYEBURG 2014-2015 BUDGET SUMMARY 6 - YEAR COMPARISON**

	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>Increase Decrease</b>
Administration	373,926	350,000	346,563	387,729	383,303	397,316	14,013
Selectmen	9,075	8,674	8,374	8,374	8,374	8,374	0
Planning Board	4,240	2,088	500	500	500	500	0
Economic Development	1,160	820				2,000	2,000
Appeals Board	1,290	719	500	500	500	500	0
Conservation Committee	1,235	650	500	500	500	500	0
Recycling Committee	500	500	500			0	0
Beautification			2,000	2,000	2,000	2,000	0
Comprehensive Plan			2,000	2,000	2,000	6,000	4,000
Professional Services	70,500	63,000	53,000	23,500	22,600	28,100	5,500
General Assistance	16,000	14,000	14,000	14,000	14,000	14,000	0
Recreation	71,245	71,278	59,218	67,825	67,394	71,563	4,169
Library	96,386	91,784	80,863	73,661	72,270	73,893	1,623
Law Enforcement	388,510	432,848	444,515	481,260	512,049	544,012	31,963
Fire Department	134,245	138,610	124,049	138,639	136,994	147,141	10,147
Saco Valley Fire Department	13,400	15,800	16,480	18,575	18,925	20,950	2,025
Rescue	82,601	78,685	70,384	70,371	70,069	64,012	(6,057)
Civil Services	135,750	135,722	146,027	147,165	151,032	153,509	2,477
Parks	13,000	11,000	10,900	12,175	10,700	10,700	0
Solid Waste	374,675	382,136	329,262	305,176	296,449	309,879	13,430
Debt Service	578,641	512,738	488,834	510,966	489,123	489,821	698
Public Works	401,155	468,393	489,274	550,186	519,366	541,103	21,737
Miscellaneous	57,329	28,750	97,262	103,511	140,636	160,455	19,819
<b>Total Municipal Without Capital</b>	<b>2,824,863</b>	<b>2,808,195</b>	<b>2,785,003</b>	<b>2,918,611</b>	<b>2,918,784</b>	<b>3,046,328</b>	<b>127,544</b>
Capital	16,000	0	154,000	212,000	267,000	456,350	189,350
<b>Total Municipal With Capital</b>	<b>2,840,863</b>	<b>2,808,195</b>	<b>2,939,003</b>	<b>3,130,611</b>	<b>3,185,784</b>	<b>3,502,678</b>	<b>316,894</b>
MSAD #72	3,405,518	3,566,801	3,648,259	3,650,441	3,806,061	3,806,061	0
County	249,024	256,236	260,583	284,860	276,525	275,594	(931)
<b>Total</b>	<b>6,495,405</b>	<b>6,631,232</b>	<b>6,847,845</b>	<b>7,065,912</b>	<b>7,268,370</b>	<b>7,584,333</b>	<b>315,963</b>

## Warrant Explanation and Budgets for Fiscal Year 2014/2015

**ARTICLE 1.** A Moderator is elected for June 10th and June 12th.

**ARTICLE 2.** Secret Ballot voting for one Selectman, two School Board Directors and one Alternate.

### ARTICLE 3 - ADMINISTRATION

Salaries & Wages: Full-Time and Election Workers.	250,326	Town Manager, CEO/Assessor, Finance Director, Town Clerk, 2 Office Clerks and Election Workers. 1.5% COLA for 6 full time positions.
Taxes, Workers Compensation	20,850	Payroll taxes and workers compensation.
Health Insurance	59,246	Health Insurance for 6 full time staff.
Employees Costs	7,500	Travel, training, dues and subscriptions.
Supplies	24,000	Postage, Registry fees (for filing liens, discharges, foreclosures), tax bills, town reports, cleaning supplies, office supplies, advertising notices, election supplies, check printing, certified mailers, receipt tape, print cartridges, toners, paper, etc.
Utilities	9,248	Electricity, heat, water, internet, telephone.
Repair & Maintenance	3,900	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	22,246	Annual municipal software license. Copier lease. Security system. Town web site. Postage meter rental. Cleaning services. Computer Tech. Trash removal.
<b>Total Administration</b>	<b>397,316</b>	

### ARTICLE 4 - Law Enforcement

Salaries & Wages Full Time	249,860	Police Chief, Lieutenant, Sergeant Detective, 3 Patrol Officers. 1.5% COLA for 6 positions with average wage adjustments.
Wages - Reserve Officers	106,113	Reserve shifts to cover vacations, sick time, river patrol, court, and the Fair.
Taxes, Workers Compensation	39,232	Payroll taxes and workers compensation
Health Insurance	69,414	Health Insurance for 6 full time staff
Employees Costs	5,800	Travel, training, dues, and subscriptions. Ammunition.
Supplies	9,700	Uniforms, postage, copier paper, computer and office supplies
Utilities	7,012	Metro switcher, 2 air cards, cell phones, internet line, phone and fax line.
Repair & Maintenance	40,275	Gas for vehicles and boats. Parts and labor for 3 vehicles, 3 boats, 4 trailers.
Building Expense	6,000	Rental expense to Fryeburg Rescue for 1/4 cost for heat, electricity, water, and insurance.
Contractual Services	10,606	Police software license. Computer technician. Cleaning services.
<b>Total Law Enforcement</b>	<b>544,012</b>	

<b>ARTICLE 5 - SOLID WASTE</b>		
Salaries & Wages Full Time	60,320	Two full-time attendants. 1.5% COLA for both positions.
Taxes, Workers Compensation	7,315	Payroll taxes and workers compensation.
Health Insurance	16,359	Health insurance for 2 full time attendants.
Employees Costs	950	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee. Hepatitis vaccines.
Supplies	4,250	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement.
Utilities	8,685	Heat, electricity, telephone and fax lines.
Repair & Maintenance	15,300	Equipment parts and repairs. Propane, gas and diesel for various equipment. Basic building upkeep. Bushhog at old dump and transfer station.
Contractual Services	196,700	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort tonnage and hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day. MSW and Demo containers.
<b>Total Solid Waste</b>	<b>309,879</b>	
<b>ARTICLE 6 - PUBLIC WORKS</b>		
Salaries & Wages Full Time	192,862	Public Works Director, 3 full-time crew, 2 seasonal maintenance; 1 seasonal winter maintenance. 1.5% COLA. Overtime.
Taxes, Workers Compensation	25,755	Payroll taxes and workers compensation.
Health Insurance	40,386	Health insurance for 4 full time staff.
Employees Costs	1,500	Travel, training, random drug testing. Hepatitis shots.
Supplies	84,300	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1100 tons of salt, 1000 yards sand. Signs. Uniforms.
Utilities	14,300	Heat, water, electricity, internet, telephone.
Repair & Maintenance	149,500	Vehicle and equipment parts and maintenance. Gas and diesel. Sidewalk repairs. Road maintenance. Patching. Gravel.
Contractual Services	32,500	Cleaning services. Sidewalk plowing, shoveling and sanding town office and library and brick building, and snow hauling. Equipment rentals. Crosswalk striping.
<b>Total Public Works</b>	<b>541,103</b>	

<b>ARTICLE 7 - FIRE DEPARTMENT</b>		
Salaries & Wages Full Time	73,201	1.5% COLA for full-time Fire Chief. Stipend for 1 Assistant Chief. On call Firemen.
Taxes, Workers Compensation	10,815	Payroll taxes and workers compensation.
Health Insurance	8,180	Health insurance for fire chief.
Employees Costs	4,960	Travel, training, dues & subscription. Hepatitis Vaccines. Airpack physicals.
Supplies	8,200	Office and bathroom supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	13,960	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	24,000	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel.
Contractual Services	3,825	Software license. Computer Technical support. Fire extinguishers. Trash pickup.
<b>Total Fire Department</b>	<b>147,141</b>	
<b>ARTICLE 8 - LIBRARY</b>		
Salaries & Wages Full & Part Time	34,696	1.5% COLA for Librarian and part-time Aid.
Taxes, Workers Compensation	2,864	Payroll taxes and workers compensation.
Health Insurance	8,180	Health Insurance for full-time librarian.
Employees Costs	418	Dues and subscription. Training and travel.
Supplies	14,200	Office and bathroom supplies. Books, programming and postage. Book covering machine for refurbished books.
Utilities	8,000	Heat, water, electricity, telephone, fax.
Repair & Maintenance	2,000	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	3,535	Cleaning services. Computer technician support. Copier Maintenance Agreement. Trash pickup.
<b>Total Library</b>	<b>73,893</b>	
<b>ARTICLE 9 - RECREATION</b>		
Salaries & Wages Full & Part Time	48,972	1.5% COLA for Recreation Director.
Taxes, Workers Compensation	5,264	Payroll taxes and workers compensation.
Health Insurance	8,180	Health insurance for Recreation Director.
Repair & Maintenance	9,147	For field maintenance.
<b>Total Recreation</b>	<b>71,563</b>	

<b>ARTICLE 10 - Equipment Capital Reserve</b>	
<b>Public Works Department - Equipment Capital Reserve</b>	<b>5,000</b>
6' Sander to use with the F250 or F350. The PWD will be able to sand intersections, drift areas, and icy spots while checking the roads nights, weekends, and during the work week. This will also decrease overtime by not having to call someone in. The sander can be used to spread calcium when the dirt roads become dry and dusty.	
<b>ARTICLE 11 - Fire Department Truck Fund Account</b>	
The current truck fund balance is \$68,000. Adding \$25,000 will increase the balance to \$93,000.	
<b>Fire Department Truck Fund</b>	<b>25,000</b>
<b>ARTICLE 12 - All Road Reserve Accounts</b>	
<b>Union Hill, Kezar Lake Road and River Road</b>	<b>303,000</b>
Union Hill includes a 20' x 4,100 l.f. section and Kezar includes 18' x 760 l.f. (3/4 mile). River Road is a 2/3 mile section at 20' x 3,470 l.f. Reclaiming and fine grading, ditching, culverts, tree removal, stabilization fabric, gravel base, 2" base pavement and 1-1/4" surface pavement is needed for the three roads. We plan to begin Phase 1 by doing preliminary work on the three roads to make them safer and passable. Sections of these roads have not been in "safe and passable" condition, which requires attention.	
<b>Hemlock Bridge Road (gravel road)</b>	<b>40,000</b>
We have completed work on the first one mile section and will begin work on the next 1/2 mile section. Work will include cutting trees, ditching, gravel, installing fabric, and culverts.	
<b>Maple Street</b>	<b>56,200</b>
In FY 2014, we appropriated \$110,000 for Phase 1 to reclaim and fine grade, add 200 l.f. of 15" HDPE culverts, add 2" base pavement and gravel shoulders. \$56,200 is needed for Phase 2 for the ditching, seeding, mulching and addition of 1-1/4" of surface pavement to complete the 20' x 2,800 l.f. of Maple Street. Completion is expected in October 2014.	
<b>Maple Street Extension</b>	<b>3,650</b>
In FY 2014, we appropriated \$7,000 for Phase 1 to reclaim and fine grade, add 2" of base pavement, and gravel shoulders. \$3,650 is needed for Phase 2 to add 1-1/4" of surface pavement to complete the 16' x 200 l.f. section of Maple Street Extension. Completion is expected in October 2014.	
<b>Hillside Street</b>	<b>11,100</b>
In FY2014, we appropriated \$22,000 for Phase 1 to reclaim and fine grade, add 2" of base pavement and gravel shoulders. \$11,100 is needed to add 1-1/4" of surface pavement to complete the 22' x 600 l.f. section of Hillside Street. Completion is expected in October 2014.	
<b>Dana Street</b>	<b>7,400</b>
In FY2014, we appropriated \$15,000 for Phase 1 to reclaim and fine grade, add 2" of base pavement and gravel shoulders. \$7,400 is needed to add 1-1/4" of surface pavement to complete the 18' x 440 l.f. section of Dana Street. Completion is expected in October 2014.	
<b>Mountain Division Rail Trail</b>	<b>5,000</b>
Maintenance as needed.	
<b>Total Roads/Sidewalks Capital Reserve Account</b>	<b>426,350</b>
<b>ARTICLE 13 - Saco Valley Fire Department</b>	
Provides contract services from the Saco Valley Fire Department for first response in North Fryeburg and support as needed in the rest of the Town. Saco Fire is not a Town Department.	<b>20,950</b>
<b>ARTICLE 14 - Fryeburg Rescue</b>	
Provides contract services from Fryeburg Rescue which is a separate non profit organization, not a Town Department.	<b>64,012</b>

<b>ARTICLE 15 - Debt Service</b>		
Haleytown Road Bond Principal	2 payments due. Balance \$129,554	65,011
Haleytown Road Bond Interest	1 payment due. Balance \$619	2,136
Road Bond	4 payments due. Balance \$1,380,415	346,000
10-Wheeler	3 payments due. Balance \$82,867	29,706
Grader Lease	2 payments due. Balance \$31,871	15,935
2013 One Ton and Crew Cab	3 payments due. Balance \$49,983	16,661
2013 Police For Interceptor	Final payment	14,372
<b>Total Debt Service</b>		<b>489,821</b>
<b>Boards and Committees</b>		
<b>Article 16 - Selectmen - 3 stipends and payroll taxes</b>		<b>8,374</b>
<b>Article 17 - Planning Board - Trainings and miscellaneous supplies</b>		<b>500</b>
<b>Article 18 - Appeals Board - Trainings and miscellaneous supplies</b>		<b>500</b>
<b>Article 19 - Conservation Committee - Miscellaneous project supplies</b>		<b>500</b>
<b>Article 20 - Beautification Account - Seasonal plants and flowers</b>		<b>2,000</b>
<b>Article 21 - Comprehensive Plan Committee - This appropriation will complete the contracted services we need to finish the Plan.</b>		<b>6,000</b>
<b>Article 22 - Economic Development - Advertising and promotional resources to assist the committee in bringing new businesses to Fryeburg</b>		<b>2,000</b>
<b>ARTICLE 23 - Provides emergency General Assistance for Town residents in need. The State reimburses 50% of assistance granted.</b>		<b>14,000</b>
<b>ARTICLE 24 - Professional Services</b>		
<b>Legal Services</b>		<b>8,000</b>
<b>Police Union Legal Services</b>		<b>5,000</b>
<b>Auditor - Annual Audit</b>		<b>12,500</b>
<b>Town Maps - Plotting, drafting, splitting and all changes for annual property maps</b>		<b>2,600</b>
<b>Total</b>		<b>28,100</b>

<b>ARTICLE 25 - Civil Services</b>	
Animal Control Officer	6,500
Emergency Management Director	500
Safety Coordinator	5,000
Taxes and Workers Compensation	1,023
Travel, training, supplies	500
Supplies	150
EMA Generator	1,000
Tree Removal	5,000
Street & Traffic Lights	27,920
Hydrants	105,916
<b>Total</b>	<b>153,509</b>
<b>ARTICLE 26 - Town Parks</b>	
Electricity for Bradley Park monument, outlets and gazebo.	700
Portable toilets for Graustein Park, Weston's Beach, Canal Beach, Jockey Cap.	3,000
General Parks maintenance.	1,000
Bradley Park maintenance.	1,000
Graustein Park - Playground maintenance and upgrades to swing set	2,000
Eastman Park maintenance.	500
Canal Bridge Campground - Town maintenance and upkeep	2,500
Canal Bridge Campground security coverage.	0
<b>Total</b>	<b>10,700</b>
<b>ARTICLE 27 - Town Owned Buildings</b>	
Old Brick Building. Water, heat, electricity.	4,080
Old Town Hall. Heat and electricity.	325
Old Town Garage. Electricity.	150
<b>Total</b>	<b>4,555</b>
<b>ARTICLE 28 - Airport</b>	
Eastern Slope Airport	20,000
<b>Total</b>	<b>20,000</b>
<b>ARTICLE 29. Town Insurances</b>	
Unemployment	14,000
Insurance: Property, Casualty, Bonding, Liability.	61,600
Deferred Compensation Retirement.	32,000
<b>Total</b>	<b>107,600</b>
<b>ARTICLE 30 - Social Service Agencies</b>	
Appropriation for social service agencies will be determined by the selectmen at their first meeting after funding has been approved. Approximately \$25,000 in requests were received.	<b>10,000</b>
<b>ARTICLE 31 - Service Organizations</b>	
Harvest Hill Animal Shelter	3,449
Fryeburg Fish & Game	1,000
Brownfield Food Pantry	6,500
Maine Municipal Association	4,300
Southern Maine Planning & Development Commission	901
Saco River Corridor Commission	300
<b>Total</b>	<b>16,450</b>

**ARTICLE 32 - Unclassified Events**

Flags and grave markers for Veteran's graves	850
Fourth of July Parade	500
Memorial Day Parade	500
<b>Total</b>	<b>1,850</b>

**ARTICLE 33** - Approval of the article is required to appropriate this money to a snowmobile club.

**ARTICLE 34** - Fryeburg contracts with the Town of Conway to pay Valley Vision \$5,000 to provide us with broadcasting and viewing time. A portion of this money will be used by the Town to upgrade its own broadcasting equipment when needed.

**ARTICLE 35** - Approval of the article is required by law to accept prepayment of taxes.

**ARTICLE 36** - Establishes due dates to collect taxes twice a year. Collecting taxes in April and October allows 6 months between due dates instead of the 5 and 7 month schedule used in the past. The 7% interest rate applies only to the 2015 taxes.

**ARTICLE 37** - If taxes are paid but later abated, the municipality must refund the abated taxes and pay interest on them. The rate may not exceed the rate set for delinquent taxes, nor be less than that rate reduced by 4%.

**ARTICLE 38** - Allows the Selectmen to accept gifts of money, donations, real or personal property, pass thru funds, grants and apply for grants that don't require legislative body approval.

**ARTICLE 39** - Allows the Selectmen to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

**ARTICLE 40** - Allows the Selectmen to sell items no longer useful or needed. Normal items would include vehicles and equipment.

**ARTICLE 41** - Allows using these revenues to reduce the property tax commitment.

**ARTICLE 42** - Authorizes the payments of unanticipated expenses for the budget year ending June 30, 2014 to be taken from undesignated surplus.

**ARTICLE 43** - Allows the Selectmen to enter into multi-year contract for up to 3 years for various Town Services.

**ARTICLE 44** - Authorizes amending Sections 1, 2, 5, 16, 17, and 25 of the Land Use Ordinance. Copies of all sections are at the Town Clerk's office.

**ARTICLE 45** - Authorizes amending Section 4 of the Land Use Ordinance. Copies of this section are at the Town Clerk's office.

**ARTICLE 46** - Authorizes replacing/updating of the Official Zoning Map with no zoning changes proposed. Copies of the map are at the Town Clerk's office.



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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the American Legion in said Town on Tuesday, the 10th day of June, A.D. 2014 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet at the Leura Hill Eastman Performing Arts Center, 18 Bradley Street in said Town on Thursday, the 12th day of June 2014 at 6 p.m., then and there to act on **Article 3 through 46** as set out below, to wit:

**Article 1.** To elect a moderator to preside at said meeting to vote by written ballot.

**Article 2.** To elect all municipal officers and school committee members as are required to be elected.

**Article 3.** To see if the Town will vote to raise and appropriate the sum of \$397,316 for the Administration Account.

Selectmen recommend:	3-0	\$397,316
Budget Committee:	5-0	\$397,316
Last Year Appropriated:		\$383,303

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$544,012 for the Law Enforcement Account.

Selectmen recommend:	2-1	\$544,012
Budget Committee:	3-1-1	\$544,012
Last Year Appropriated:		\$512,049

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$309,879 for the Solid Waste Department Account.

Selectmen recommend:	3-0	\$309,879
Budget Committee:	5-0	\$309,879
Last Year Appropriated:		\$296,449

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$541,103 for the Public Works Department Account.

Selectmen recommend:	3-0	\$541,103
Budget Committee:	5-0	\$541,103
Last Year Appropriated:		\$519,366

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$147,141 for the Fryeburg Fire Department Account.

Selectmen recommend:	2-0-1	\$147,141
Budget Committee:	4-0-1	\$147,141
Last Year Appropriated:		\$136,994

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$73,893 for the Library Account.

Selectmen recommend:	3-0	\$73,893
Budget Committee:	5-0	\$73,893
Last Year Appropriated:		\$72,270

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$71,563 for the Recreation Department.

Selectmen recommend:	3-0	\$71,563
Budget Committee:	3-2	\$69,000
Last Year Appropriated:		\$67,394

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Equipment Capital Reserve Account.

Selectmen recommend:	3-0	\$5,000
Budget Committee:	3-0-2	\$5,000
Last Year Appropriated:		\$8,000

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Fire Department Truck Fund Account.

Selectmen recommend:	3-0	\$25,000
Budget Committee:	3-0-2	\$25,000
Last Year Appropriated:		\$25,000

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$426,350 for the Roads/Sidewalks Capital Reserve Account.

Selectmen recommend:	3-0	\$237,000
Budget Committee:	3-0-2	\$426,350
Last Year Appropriated:		\$234,000

**Article 13.** To see if the Town will vote to raise and appropriate the sum of \$20,950 for the Saco Valley Fire Department.

Selectmen recommend:	3-0	\$20,950
Budget Committee:	5-0	\$20,950
Last Year Appropriated:		\$18,925

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$64,012 for Fryeburg Rescue.

Selectmen recommend:	3-0	\$64,012
Budget Committee:	5-0	\$64,012
Last Year Appropriated:		\$70,069

**Article 15.** To see if the Town will vote to raise and appropriate the sum of \$489,821 for the Debt Service Account.

Selectmen recommend:	3-0	\$489,821
Budget Committee:	5-0	\$489,821
Last Year Appropriated:		\$489,123

**Article 16.** To see if the Town will vote to raise and appropriate the sum of \$8,374 for the Selectmen Account.

Selectmen recommend:	3-0	\$8,374
Budget Committee:	5-0	\$8,374
Last Year Appropriated:		\$8,374

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Planning Board.

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

**Article 18.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Appeals Board.

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

**Article 19.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Conservation Committee.

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

**Article 20.** To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Beautification Account.

Selectmen recommend:	3-0	\$2,000
Budget Committee:	5-0	\$2,000
Last Year Appropriated:		\$2,000

**Article 21.** To see if the Town will vote to raise and appropriate the sum of \$6,000 for the Comprehensive Plan.

Selectmen recommend:	3-0	\$6,000
Budget Committee:	4-1	\$6,000
Last Year Appropriated:		\$2,000

**Article 22.** To see if the Town will vote to raise and appropriate the sum of \$2,000 for Economic Development.

Selectmen recommend:	3-0	\$2,000
Budget Committee:	5-0	\$ 500
Last Year Appropriated:		\$ 0

**Article 23.** To see if the Town will vote to raise and appropriate the sum of \$14,000 for the General Assistance Account.

Selectmen recommend:	3-0	\$14,000
Budget Committee:	5-0	\$14,000
Last Year Appropriated:		\$14,000

**Article 24.** To see if the Town will vote to raise and appropriate the sum of \$28,100 for the Professional Services Account.

Selectmen recommend:	3-0	\$28,100
Budget Committee:	5-0	\$28,100
Last Year Appropriated:		\$22,600

**Article 25.** To see if the Town will vote to raise and appropriate the sum of \$153,509 for the Civil Services Account.

Selectmen recommend:	3-0	\$153,509
Budget Committee:	5-0	\$153,509
Last Year Appropriated:		\$151,032

**Article 26.** To see if the Town will vote to raise and appropriate the sum of \$10,700 for the maintenance and electricity of Town Parks.

Selectmen recommend:	3-0	\$10,700
Budget Committee:	5-0	\$10,700
Last Year Appropriated:		\$10,700

**Article 27.** To see if the Town will vote to raise and appropriate the sum of \$4,555 for the annual expenses for Town owned buildings: Old Brick Building, Old Town Hall and Old Town Garage.

Selectmen recommend:	3-0	\$4,555
Budget Committee:	5-0	\$4,555
Last Year Appropriated:		\$2,895

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$20,000 for the Airport.

Selectmen recommend:	3-0	\$14,000
Budget Committee:	5-0	\$12,000
Last Year Appropriated:		\$12,000

**Article 29.** To see if the Town will vote to raise and appropriate the sum of \$107,600 for Unclassified Town Insurances: Unemployment, Deferred Compensation, Property, Casualty, Bonding and Liability.

Selectmen recommend:	3-0	\$107,600
Budget Committee:	5-0	\$107,600
Last Year Appropriated:		\$ 97,218

**Article 30.** To see if the Town will vote to raise and appropriate the sum of \$10,000 for Social Service Agencies.

Selectmen recommend:	3-0	\$10,000
Budget Committee:	5-0	\$10,000
Last Year Appropriated:		\$10,000

**Article 31.** To see if the Town will vote to raise and appropriate the sum of \$16,450 for Unclassified Service Organizations: Harvest Hill Animal Shelter, Fryeburg Fish & Game, Brownfield Food Pantry, Maine Municipal Association Dues, Southern Maine Planning and Development Commission Dues.

Selectmen recommend:	3-0	\$16,450
Budget Committee:	5-0	\$16,450
Last Year Appropriated:		\$16,673

**Article 32.** To see if the Town will vote to raise and appropriate the sum of \$1,850 for Unclassified Events: Memorial Day Parade, Fourth of July Parade, Cemetery Markers and Flags for Veteran's Graves.

Selectmen recommend:	3-0	\$1,850
Budget Committee:	5-0	\$1,850
Last Year Appropriated:		\$1,850

**Article 33.** To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Snow-Goers Club for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Selectmen to enter into an agreement with the Club, under such terms and conditions as they deem advisable, for that purpose.

**Article 34.** To see if the Town will vote to appropriate \$5,000 of the cable franchise fee received from Time Warner Cable to Valley Vision 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 35.** 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 36.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2014 and April 15, 2015 as the due dates. Interest will be charged on each of the unpaid balances at 7% annually after October 15, 2014 and April 15, 2015 respectively.

**Article 37.** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes or have overpaid their taxes for the year 2015 at 3%, pursuant to 36 M.R.S.A. § 506(A).

**Article 38.** To see if the Town will vote to authorize the Selectmen to accept gifts of money, donations, real or personal property or pass thru funds; and to apply for and receive any and all grant funds which the Selectmen determine to be in the best interest of the Town.

**Article 39.** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon; on such terms as they deem advisable, and to give public notice of sale and solicit sealed bids in a local newspaper, and execute a quitclaim deed without covenants; but before sale, if the former owner or owners of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute a quitclaim deed without covenants to sell and convey the property to him or her.

**Article 40.** To see if the Town will vote to authorize the Selectmen to dispose of Town owned personal property with a value of \$25,000 or less, under such terms and conditions as they deem advisable.

**Article 41.** To see if the Town will vote to appropriate Excise Tax, Tree Growth Reimbursement, Veteran Exempt Reimbursement, Boat Excise Tax, Excise Tax, Building Permit Fees, State Road Assistance, Town Agent Fees, Town Clerk Fees, Plumbing & Building Permit Fees, Revenue Sharing, and Miscellaneous Revenue to be used to reduce the property tax commitment.

**Article 42.** To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2014.

**Article 43.** To see if the Town will vote to authorize the Selectmen to enter into multi-year contracts of up to three years for services; such as, sidewalk plowing and sanding, trash and recycling pickup.

**Article 44.** Shall the Town vote to amend Section 1, General Provisions; Section 2, Administration, Enforcement, and Penalties; Section 5, Uses; Section 16, Performance Standards General Requirements; Section 17, Performance Standards General Requirements; and Section 25, Definitions and Word Usage of the Land Use Ordinance as proposed?

Copies of the full text of these amendments are available at the Town Clerk's Office.

**Article 45.** Shall the Town vote to amend Section 4, Non-Conforming Situations, of the Land Use Ordinance as proposed?

Copies of the full text of these amendments are available at the Town Clerk's office.

**Article 46.** Shall the Town vote to replace/update the Official Zoning Map, with no zoning changes proposed, referred to in Section 3 of the Land Use Ordinance?

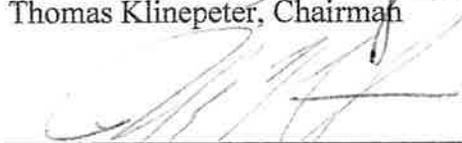
Copies of the Official Zoning Map are available at the Town Clerk's office.

Dated, this **1st** day of **May 2014**, in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS  
TOWN OF FRYEBURG**



Thomas Klinepeter, Chairman



Paul Naughton



Richard Eastman

A TRUE COPY:

ATTESTED BY: Theresa Shaw DATE 5/2/14  
Theresa Shaw, Town Clerk, Fryeburg, Maine

## **IMPORTANT INFORMATION**

### **Town Office Hours**

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

### **Transfer Station Hours**

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

### **The Town Office will be closed for the following holidays:**

July 4, 2014 – Independence Day  
October 13, 2014 – Columbus Day  
November 27 & 28, 2014 – Thanksgiving  
January 1, 2015 – New Years Day  
February 16, 2015 – Presidents Day

September 1, 2014 – Labor Day  
November 11, 2014 – Veterans Day  
December 25, 2014 – Christmas  
January 19, 2015 – Martin Luther King  
May 25, 2015 – Memorial Day

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

Town Office.....935-2805 935-6008 (fax)  
Town Email/Web Site..... [townmanager@fryeburgmaine.org](mailto:townmanager@fryeburgmaine.org) / [www.fryeburgmaine.org](http://www.fryeburgmaine.org)  
Town Garage.....935-2772  
Transfer Station.....935-2660  
Recreation Dept.....935-3933 / [www.fryeburgrecreationdepartment.org](http://www.fryeburgrecreationdepartment.org)  
Police Dept.....935-3323 or 911 / [chieffryepd@fairpoint.net](mailto:chieffryepd@fairpoint.net)  
Fire Dept.....935-2615 or 911 / [fryefire@fryeburgmaine.org](mailto:fryefire@fryeburgmaine.org)  
Fryeburg Rescue.....935-3335 or 911 / [www.fryeburgrescue.com](http://www.fryeburgrescue.com)  
Fryeburg Library.....935-2731 / [fryeburglibrary@yahoo.com](mailto:fryeburglibrary@yahoo.com)  
Animal Control.....890-2211

### **Dates to Remember – 2014-2015**

June 10, 2014.....Local Elections  
June 12, 2014.....Town Meeting  
Sept 28 – Oct 5, 2014.....Fryeburg Fair  
October 10, 2014.....1<sup>st</sup> Half of taxes due  
October 15, 2014.....Dog licenses can be renewed  
December 31, 2014.....Dog licenses expire  
February 1, 2015.....Dog license late fee of \$25 charged  
April 1, 2015.....Homestead & Veterans Exemption Applications due  
May 1, 2015.....2<sup>nd</sup> Half of taxes due

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

