TOWN OF FRYEBURG

Settled in 1763
Incorporated on January 11, 1777
Founded by General Joseph Frye

141th ANNUAL REPORT

For Fiscal Period
July 1, 2011 through June 30, 2012

TRANSFER STATION FEES

(FEES SUBJECT TO CHANGE)

Commercial Waste	$10/yard
Recycled Materials	No charge
Metal	
Small Metal Items	No charge
Large Metal Items	$5/each
Appliances	$6/each
Truck Bodies	$10/each
Refrigerators	$20/each
Demolition Debris (limit 12 yards/week)	$20/yard
Pressure Treated, Creosote, Insulation, Sheet Rock, etc.	$20/yard
Roofing Shingles	$25/yard
Bulky Items	
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
Wood	
Clean, Painted, Stained, Varnished	$10/yard
Tires	
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
Hazardous Materials	
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

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DEDICATION

This year's town report is dedicated to Richard W. "Dick" Andrews - a man who loved and was committed to the Town of Fryeburg. He was very proud of his town and particularly proud of Fryeburg Academy (graduating in 1954) and Fryeburg Fair.

Dick attended the University of Maine at Orono for a brief time majoring in agriculture. While growing up, Dick helped run Riverside Farms in North Fryeburg, Maine with his family. At one time, Riverside Farms was the largest dairy farm in the state. Dick left active farming in 1969 and went to work for the Oxford County Sheriff's Department and became the Chief Deputy Sheriff and particularly enjoyed covering Fryeburg and its surrounding towns.

Dick was the Head of Public Safety & Police at Fryeburg Fair and was the longest active employee serving 55 years. He began his policing and security activities at the Fair riding the perimeter of the fence on horseback in the 50's. The Fair was a huge source of pride for him, and a place that combined his love of agriculture and farming with a large group of his best friends and associates. Dick worked at the Fair up until the day before he died.

Over his lifetime, Dick was active in 4-H, Future Farmers of America, the Pythagorean Lodge of Masons in Fryeburg, the Fryeburg Lions Club and was a member of the Town of Fryeburg's Budget Committee.

TOWN EMPLOYEES

Administration

Town Manager /Tax Collector/Treasurer	Sharon Jackson
Town Clerk	Theresa Shaw
Finance Director	Sharon Gendreau
Deputy Clerk/Local Health Officer/ Registrar of Voters/ General Assistance Administrator	Kelley-Marie Lavoie
Assistant Clerk/Administrative Assistant	Ruth Antonucci
CEO/ Local Plumbing Inspector/Assessors Agent	Katie Haley
Animal Control Officer	Kathleen Hathaway
Tree Warden	Richard Andrews II

Fire Department

Fire Chief	Richard "Ozzie" Sheaff
Assistant Chief/EMA Director	Chet Charette

Police

Police Chief	Philip Weymouth
Police Lieutenant	Michael McAllister
Police Officer	Richard Murray III
Police Officer	Thomas Hundley
Police Officer	Michelle Legare
Police Officer	Stephen Witham
Reserve Officer	James Forbes
Reserve Officer	Dale Stout
Reserve Officer	Joshua Potvin
Reserve Officer	Danielle St. Saviour
Reserve Officer	Philip Remington
Reserve Officer	Mark Tibbetts
Reserve Officer	William Watson
Reserve Officer	Andrew Ward
Reserve Officer	Ronald Wood
Reserve Officer	Mark Dyer

Public Works

Road Commissioner/Public Works Director	Gary Whitten
Foreman	Richard Parmenter
Road Laborer/Equipment Operator	Mitch Sparks
Road Laborer/Equipment Operator	Donald Meeken
Winter Equipment Operator	Wayne Harriman
Transfer Station Attendant	Edward Holt III
Transfer Station Attendant	Richard Parmenter Jr.

Library

Librarian	Donnette Barnes
Assistant Librarian	Janet Risch

Recreation

Recreation Director	Rick Buzzell

2012 MUNICIPAL OFFICERS

ELECTED OFFICIALS

Selectmen – 3 Years
Richard Eastman – 2013
Tom Klinepeter – 2014
Paul Naughton – 2015

School Board – 3 Years
Laurie Weston – 2015
Laura Lucy – 2015
Anne Trumbull – 2013
Michele Mattei – 2013
Dean Schasel – 2014
Marie Struven – 2014
Linda Card (Alternate) - 2013

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
Kelley-Marie Lavoie

Road Commissioner – 1 Year
Gary Whitten

Budget Committee – 3 Years
Judy Redding - 2015
Hannah Warren – 2015
Donna Light – 2013
William Mosher – 2014

Chief of Police
Philip Weymouth

Police Lieutenant – 1 Year
Michael McAllister

Police Officers – 1 Year
Richard Murray III
Thomas Hundley
Michelle Legare
Stephen Witham

Reserve Officers – 1 Year

Andrew Ward	Danielle St. Saviour
James Forbes	William Watson
Phil Remington	Ronald Wood
Dale Stout	Joshua Potvin
Mark Dyer	Mark Tibbetts

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

Deputy Animal Control Officer – 1 Year
Bobby Silcott

Code Enforcement Officer, Plumbing Inspector – 1 Year
Katie Haley

Planning Board – 3 Years
Ed Price – 2013
Kent Pidgeon – 2014
Judy Redding – 2014
Edward Wilkey – 2015
Michael Corthell – 2015
William Mosher – 2015 (Alternate)

Board of Appeals – 3 Years
Angelo Milia – 2013
James St. Pierre – 2014
Kimberly Clarke – 2015
Carmen Doughty - 2015

Tree Warden – 1 Year
Richard Andrews II

Conservation Committee – 1 Year
David Richardson
Elbridge Russell
Judy Raymond
Roy Andrews
Gerald Kiesman

Edward Wilkey
Richard Eastman

Park Committee – 1 Year
Richard Krasker
Roy Andrews
Burton Chaplin
Allen Trumbull
Richard Andrews II
Dean Baker
Jennifer Reagan

Eastern Slope Airport Authority – 2 Years
David Cullinan – 2014
Angelo Milia - 2014
Don Thibodeau – 2013
Thomas Shaffner – 2013

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

Cemetery Committee – 1 Year
Jean Andrews
Richard Andrews II
Barbara Lawrence
Theresa Caldwell

Bicycle and Pedestrian Committee
Dave Kinsman
Doug Moore
Kim Henry
Natalie Spak

Bradley Park Committee
George Weston
Cathy Trumbull
John Kremer
Brenda Thibodeau
Priscilla Barton
Stephanie Hastings
Kristen McDermott
Richard Andrews II
David Smith
Webster Fox

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 2nd 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

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510–1904
(202) 224–2523
(202) 224–2693 (FAX)

United States Senate

WASHINGTON, DC 20510–1904

COMMITTEES:
SPECIAL COMMITTEE ON AGING, RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE ON INTELLIGENCE

Town of Fryeburg
16 Lovewell Pond Road
Fryeburg, ME 04037-1453

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers

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protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable $16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

Sincerely,

Susan Collins

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

SUITE SR-188
RUSSELL BUILDING
WASHINGTON, DC 20510-1905
(202) 224-5344

United States Senate

February 13, 2013

Town of Fryeburg
16 Lovewell Pond Road
Fryeburg, ME 04037

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share 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 my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at www.facebook.com/SenatorAngusSKingJr

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,

Angus S. King, Jr.

UNITED STATES SENATOR
ANGUS S. KING, JR

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

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

www.michaud.house.gov

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

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC BUILDINGS AND EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN ENTERPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated $1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsides for its paper mill in Port Hawkesbury.

My 2nd annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been 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), where you can email me, sign up for email updates, and 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
3 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 942-6935
Fax: (207) 942-5807

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

WATERVILLE
16 Common Street
Waterville, ME 04901
Phone: (207) 873-5713
Fax: (207) 873-5717

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

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

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

Maine House of Representatives
Rep. Helen Rankin

March, 2013

Dear Neighbors,

It is an honor and privilege to represent you in Augusta in the Maine House of Representatives.

During the 126th Legislature we continue to face challenges in Augusta and at home. The slow economic recovery has been felt across the country and here in Maine. This has meant all of us, at home, in our jobs and in Augusta have had to do more with less.

It will come as no surprise, but our greatest challenge will be the budget. We are facing many very challenging decisions and there are no easy answers. We will again deal with having to make difficult cuts in order to bring the state budget into balance.

I continue to serve on the Education & Cultural Affairs Committee, work that I love. I value importance of great teachers and what a difference a good education can make in a person's life.

As your representative, I want to make sure that your opinions and voice are represented in Augusta. If you have any questions, comments, or concerns please don't hesitate to contact me. You can reach me in Augusta at 1-800-423-2900, or at home at 625-4620.

Also, I send out an e-mail newsletter and if you would like to be added to that list, please send me an e-mail at rankin8076@roadrunner.com. Feel free to e-mail me anytime.

Best,

Helen Rankin

Helen Rankin

Annual Report to Fryeburg

A Message from Senator James Hamper

December 2012

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. Representing our communities on the Environment and Natural Resources and the Energy and Utilities Committees has been a privilege. I look forward to serving you over the next two years on the Health and Human Services Committee.

Looking back, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. More importantly, we improved Maine's business climate. According to the 2012 CNBC annual ranking of America's top states for business, Maine climbed five spots from the previous year. The improvements made in education funding and test scores, the state's cost of doing business, infrastructure and transportation, and business friendliness all led to this higher ranking. It is imperative that we do not roll back the steps taken during the 125th Legislature that helped set us on the course toward a brighter future.

Lawmakers have a great deal of work on their plates when the session kicks into full swing in January. The most daunting task will be addressing a $120 million shortfall within the Department of Health and Human Services and its MaineCare program. We must also address a $35 million revenue shortfall in the budget that ends June 30 and a projected $880 million gap in the next two-year budget.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and encourage new job growth. Maine has the oldest state population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at senatorhamp@gmail.com.

Sincerely,

James M Hamper

James Hamper
Maine State Senator

TOWN MANAGER'S REPORT

I am pleased to report that we have had another favorable audit year. You can find the Audited Financial Statements and Other Information for the period ending June 30, 2012 in the back of the Town Report. The information in this book is prepared by all the department heads to keep you informed about what we are doing. I would encourage you to read through the report and please feel free to call me with any questions you may have.

This year Lt. Michael McAllister was recognized as a 25 year employee and Town Clerk, Theresa Shaw marked her 35th year working for the Town. In October Gary Whitten, Public Works Director, and Road Commissioner, will retire after working for the Town for 19 years. I would like to thank these three employees for their longevity and commitment to the Town of Fryeburg.

Every year we receive hundreds of dollars in donations for the "Fuel Pantry". These donations help families in need who generally don't qualify for the State's General Assistance funds. I would like to thank all the donors who have contributed to the "Fuel Pantry".

The Gazebo in Bradley Park has a fresh new look. New steps and deck boards were installed along with a fresh coat of paint. An Arborist was called in to fertilize and clean up the deadwood in the two Norway Spruce trees. Several of the trees in the park have also been fertilized. The Perry Park sign is the first of many signs to be replaced in our parks and cemeteries. We will also be repairing, replacing, and painting our cemetery fences this summer.

In 2011, the Town and MaineDOT agreed to a Memorandum of Understanding regarding the Red Iron Bridge. Under the terms of the MOU, MDOT closed the bridge to carry traffic because it came to the point that it could not reliably carry traffic. Also under the terms of the MOU, MDOT would offer an option to repair and an option to replace, with the State and the Town each responsible for 50% of the total cost. In the event the Town decided not to participate, then the State would remove the bridge with 100% Federal / State funds. We just received notification that the total cost to repair is $775,000 and the cost to replace is $1,500,000. We have 18 months to raise our 50% share of the repair or replacement option.

We have openings on many of our committees and would welcome your participation. If you are interested in becoming a member of any of the committees, please call the Town Office and ask how you can become a member of any of the committees. I would like to thank all the volunteers who give up their time to become part of one of the committees. We couldn't do what we do without your help.

I would also like to thank all employees for your dedication and hard work.

My door is always open and I welcome you to stop in or call anytime.

Respectfully Submitted,
Sharon Jackson

SELECTMEN'S REPORT FOR 2012

As my three year term draws to a close there are many things that we as a team have accomplished, from our transfer station, to our campgrounds, to our town infrastructure. All is a work in progress and we all appreciate your thoughts and support.

In our position as management I do not feel we ever can say, "well, I've seen it all now", because we never do. Each year brings new challenges. We have made an effort to meet all these challenges head on and have tried to come up with fair and equitable solutions. This has meant staff changes, postponing some purchases while making others now. None of this is done without much discussion and thoughts of the future. We are very much aware of our current mil rate, needed capital improvements, and trying to improve the business attraction of our town.

We have had several new businesses come to town and we try to recognize each as they set up shop. Unfortunately, we have also had some leave. This is an ongoing effort we can not afford to ignore. Thanks also to the Fryeburg Business Association for all they do for the town to build our relations with outside interests and also to support business that is already here.

As you read this we will be already half way thru 2013. Hurricane LePage will have subsided and we hopefully will have a budget we all can live with. We are predicting as best we can and will try to flat line our 2013 budget.

Let us not ever forget all those that help this community in so many ways from the quiet gift of a tank of oil or taxes paid to the wonderful community dinner sponsored by the Westons. Many thanks to you all and please do not stop caring.

Respectfully submitted ,
Rick Eastman, Chairman

REGISTRAR OF VOTERS REPORT FOR 2012

The Registrar of Voters participated in the following from July 1, 2011 through June 30, 2012:

November 8, 2011 - State of Maine Referendum Election , January 31, 2012 - Special Town Meeting, April 11, 2012 - Special Town Meeting, May 24, 2012 – District #72 School Budget Meeting, June 12 & 14 2012 - Town Meeting, June 12, 2012 - Primary Election

The current registered voters are broken down as follows:

Democrats – 604, Republicans – 808, Green – 114, Unenrolled – 1175

Total Registered Voters: 2701

All new residents and 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.

Submitted by:
Kelley-Marie Lavoie, Registrar of Voters

CLERKS REPORT- FISCAL YEAR: JULY 1, 2011 - JUNE 30, 2012

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

VITAL STATISTICS
MARRIAGES: 32
BIRTHS: 13
DEATHS: 45

ANIMAL WELFARE
MALES/FEMALES: 48
NEUTERED/SPAYED: 333
TOTAL: 381
KENNELS: 5

INLAND FISHERIES & WILDLIFE
REGISTRATIONS:
BOATS: 282
COMMERICAL BOATS: 1
MILFOIL: 97
ATV: 82
NON RES. ATV: 38
SNOW MACHINES: 93
NON RES. SNOW MACHINES: 76

LICENSES:
FISHING: 117
NON RES. FISHING: 39
HUNT/FISH COMB: 90
NON RES. HUNT/FISH COMBO: 9
HUNT: 80
NON RES. HUNT: 19
ARCHERY/FISH COMBO: 2
ARCHERY: 13
NON RES. ARCHERY: 0
CROSSBOW: 2
JR. HUNT: 13
NON RES. JR. HUNT: 4
NON RES SMALL GAME: 0
NON RES. 3 DAY SMALL GAME: 2
MUZZLELOADING: 15
NON RES. MUZZEL LOADING: 0
MIGRATORY WATERFOWL: 22
PHEASANT: 1
SPRING TURKEY: 19
BEAR PERMITS: 13
COYOTE NIGHT HUNT: 11
FALL TURKEY: 2
1 DAY FISH: 22
3 DAY FISH: 45
7 DAY FISH: 5
15 DAY FISH: 1
JR. FISH: 4
MILITARY HUNT/FISH: 2
EXP. ARCHERY ANTLERED: 0
EXP. ARCHERY ANTLERLESS: 0
APPRENTICE HUNT: 0
3 DAY ATLANTIC SALMON: 0
LIFE TIME: 5
SUPERPACK: 1

MOTOR VEHICLE TRANSATIONS	**2009**	**2010**	**2011**	**2012**
PASSENGER:	2367	2662	2515	2500
COMMERCIAL:	168	197	176	172
TRAILERS:	366	469	393	435
FARM:	49	56	47	56
MOTORCYCLES:	115	123	121	126
TITLE APPLICATIONS:	319	369	324	340
DUPLICATION REGISTRATIONS:	201	264	121	158
TRANSFERS:	193	215	208	190
SALES TAX FORMS:	582	655	579	656
BUSES:	13	13	9	15
TRANSIT PLATES:		35	40	51

RESPECTFULLY SUBMITTED, THERESA G. SHAW, TOWN CLERK

POLICE DEPARTMENT REPORT FOR 2012

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 2011/2012 budget year we had yet another exciting year. Fryeburg Police has had another great year working with the surrounding law enforcement agencies, as well as with the community organizations in providing a safe fun filled summer. We are faced with many new challenges as we move into the future, between budgets, and State and Federal Government political issues, but we are keeping things on track.

Traffic during the Fair seemed to work out well, but was slower then normal; with the many rainy days, we had to send people home. We will try to get better at it and find new ways to make it work. As usual the Fair Association has been a great help in this process by always being open to try new ideas.

The river patrol officers did a great job over the summer. Fireworks complaints were low and we were able to confiscate some fireworks, showing the visitors that owners do not want fireworks on their property. We still continue to work on the river issues and Saco River Recreational Council are by our side working with us. We did have an evening with a large crazy night, from the campers on the river, which resulted in many arrests and was brought under control quickly with order restored. These problems were from all camping areas that night, not just one.

The technology grants we applied for did come through, which helped us move closer to our goals. We can now run everything from the cruisers, as well as complete reports, keeping officers on the road. I don't have the exact figures on how much was brought in, but we did bring in $10,000.00 plus in grant monies. But it is sure hard, as the monies are drying up.

We also confiscated several weapons, monies, and a vehicle, in which the proceeds were used to go towards buying a new cruiser, helping in the cost to the tax payers. So by the time you read this you should see the new cruiser out on patrol.

On a final note, I again want to thank all of the professional people that work for the police department, other town departments, and the people from the community who have supported us over the past year; it has been a pleasure and I look forward to working as your Chief and taking on the new challenges.

Respectfully;
Chief Philip A. Weymouth

Reported to the Police Department:

578 Offenses Committed, 389 Arrests, 54 Juvenile Arrests, 1475 Calls for Service

Gross Sexual Assault	3	Fish & Game Violations	9	Burglary	23
Burglary of M/V	6	Arson	3	Theft	121
Domestic	18	Criminal Mischief	30	Liquor Law Violations	166
Fireworks	3	Drug Offenses	74	Disorderly Conduct	13
Aggravated Assault	3	Weapons Offenses	3	OUI	33
Assault	18	Criminal Threatening	8	All other	48
Violation Conditions of release	18	Criminal Traffic Offenses	99		

Traffic Offenses 677 Parking Offenses 74 Warnings 61 Accident Reports 70
Fines Collected $1135.00 Fines Total $56,540.00

FRYEBURG FIRE DEPARTMENT REPORT FOR 2012

This year the department responded to 131 calls for service, which is about the average yearly number for the department. As many of you know, the department applied for a grant to replace our tanker. This is the second year we have applied and we were denied, again. The reason they give us is that the truck is not 25 years old, so it would be 2015 before we could get the grant. The problem is the truck needs to be replaced before that; so it looks like we will have to find an alternative way to fund the purchase of a tanker.

Last year, I mentioned that we sent our 1936 Dodge fire truck out to be refurbished and it took a little longer then we first thought, but I am glad to say it is done. At best, we can tell this is the first new fire truck the town purchased and you will be seeing it in the parades this summer. I would like to thank Clyde & Gabe Watson for the use of their car hauler to transport the Dodge to and from Warren, Maine, where it was refurbished. We would also like to thank the Bolduc Correctional Facility for all of their hard work getting this done. By having them refurbish the truck, the only cost was for materials and supplies, which has saved us a lot of money. Once the truck was back, we had Mickey Liimatta hand paint the lettering and the striping. The truck now looks awesome.

As always, the guys have worked very hard at keeping up with the demands of training and responding to calls and all other demands that it takes to keep the fire department running. I can tell you that we have a dedicated group who respond day and night to whatever they are called for. The days of firefighters responding to just fire calls has changed and we never know what we are going to get called to.

In 2012, we recognized Ernie Nelson for 20 years of service, Andy Tilton as Firefighter of the Year, and David Richardson for outstanding service. Dave has always kept an eye on the East Fryeburg Station and the equipment in the station, to make sure it is ready to go when needed. In closing I would like to thank the firefighters and the townspeople for all of their support throughout the year. If you ever have any questions please call or stop by the station

Respectfully Submitted,
Ozzie Sheaff, Fryeburg Fire Chief

Fryeburg Fire Department Call Report 2012

This year the department responded to 131 calls for service.

Struture Fires	4	Unattended Burns	3	CO Alarm	10
Chimney Fire	6	False Alarms	7	Alarm Activation	11
Mutual Aid for SVFD	4	Mutual Aid for other	11	Accidents (Vehicle)	32
Tree on Wire	10	Vehicle Fires	0	Assist Fryeburg Rescue	7
Smoke in House	5	Other Calls for Service	4	Grass/Woods Fires	1
Propane Leak	5	Rekindle	1	Flooded Basement	1
Transformer Fire	1	Burning Without Permit	4	Fires- Other	4

HIGHWAY DEPARTMENT REPORT FOR 2012

To the Citizens of the Town of Fryeburg

The winter of 2012, into the spring of 2013, brought 31 storms and 101.5 total inches of snow. We used approximately 800 yards of sand and 1000 tons of salt to keep the town roads clear for travel. This year, in an effort to minimize over-time costs and improve efficiency, we trained both Transfer Station employees to plow our routes. Both were hired with an expectation that they would be able to cross-train in Highway Department positions as needed and they did a great job filling in. This cross-training provides additional manpower should one of the regular drivers become ill or a snowstorm continues for long hours and the regular drivers need some sleep.

In 2012, on Frog Alley, we removed all the trees, replaced and added culverts, improved the ditches, and re-claimed the road surface by grinding the existing road, and placing a foot of gravel on top of road fabric. We also cleaned up the Canal Bridge Campground after the loggers had completed their work and spread erosion control material to prevent runoff from harming the river. We also installed culverts on Little Chatham Road and Lovewell Pond Road and paved small sections of Old River Road, Frog Alley, Maple Street, and Lovewell Pond Road.

With Fryeburg's fiscal year running from July to July, we still have funds available in the spring of 2013 to begin improving Little Chatham Road. This spring we will remove trees, remove stumps, dig ditches, and improve the drainage on this road. For people living on this road, spring melt off and rain make the road nearly impassible. This work will improve the roadway and drain the water into the ditches instead of turning the road into a mud hole. As soon as we finish Little Chatham Road, we will move to Hemlock Bridge Road and start the same process on that road.

In the spring of 2013, we will be replacing sidewalk from the corner of Portland and Warren Street to the Christen Science Church, just before Trumbull's Hardware. We are also replacing sidewalk on Main Street from the Irving Gas Station to Oxford Street.

In 2012, we hired two employees to clean and mow cemeteries and town parks. These two employees worked 30 hours per week to keep our cemeteries in beautiful shape and occasionally had time to help out with odd jobs in the Highway Dept and Town Office.

We'd like to thank Town Manager, Sharon Jackson, the Selectmen, the Town Office employees, and the taxpayers for their continued support. I'd also like to thank our full and part time highway and mowing crew: Richard Parmenter, Mitchell Sparks, Don Meeken, Wayne Harriman, Larry Parker, and Tyler Parmenter. Each of these individuals takes great pride in their work and always wants to do what is best for the taxpayers and the town.

Respectfully Submitted
Gary Whitten, Public Works Director

TRANSFER STATION REPORT FOR 2012

To the Citizens of Fryeburg,

In 2012, we repaired all of the Transfer Station buildings. This repair work included fixing a leaking roof, replacing 2 x 6 studs and plywood on two walls over the trash compactor, replacing the lights inside the old recycling building, replacing the damaged side door on the old recycling building, and installing a new furnace. With all the buildings repaired, a coat of stain was applied. All these repairs, new stain, and a cleaned yard, gave the Transfer Station a new look. Once we completed the lights and furnace work, we were able to keep the backhoe under cover in an environment heated to 45-50 degrees. This heated area also provides a space for the employees to repair and maintain town equipment like greasing equipment, changing oil, and providing routine maintenance.

In 2012, our single sort recycling rates increased by 50 ton which means we are recycling more. We saved approximately $5000 on chipping costs in 2012 and are currently investigating additional savings for 2013. With Sharon Jacksons help, over the last two years, we have reduced the Transfer Station budget by approximately $100,000. Additional savings may be possible as we look at our entire system, but those figures won't be available until Town Meeting.

In 2013, we will be extending the cement wall next to the demolition bins, so we can add a third roll-off container. Shingles, due to their weight, are an expensive item to haul. We hope that by separating shingles into a single roll-off container, we can reduce hauling costs.

In 2012, we hired Richard Parmenter Jr. to work full time at the Transfer Station with Ed Holt, who has been with us for the last two years. These two employees have done an outstanding job in keeping the equipment well maintained and the yard mowed, organized, and cleaned and we appreciate all they have done.

We would also like to thank Town Manager, Sharon Jackson, the Selectmen, the Town Office employees, and the taxpayers for their continued support.

Respectfully Submitted,
Gary Whitten, Public Works Director

FRYEBURG RECREATION DEPARTMENT REPORT FOR 2012

To the Town of Fryeburg Residents,

We, as a Recreation Department, continue to provide the Town of Fryeburg with what we feel is a quality, well run, recreation program. Each and every year we continue to either change or add programs to better serve our community, young and old. New to us this year was our participation in the Easter Egg Hunt, Halloween Party/Haunted Hay Ride, and the Christmas Tree Lightings. Pickleball for our seniors continues to grow every year. We offered 3 new programs for our youths to enhance their learning and experience. As in the past, we have worked very hard with our fundraising to provide a free recreation experience to all without having a heavy burden on our taxpayers and we will continue to do so.

A thank you goes out to all of the people that donate their time and/or money to help us continue to thrive and move forward. You are the true driving force behind our success.

Your Recreation Director, Rick Buzzell

CODE ENFORCEMENT OFFICER REPORT FOR 2012

I am happy to report to you the Code Enforcement activities that have taken place over the past year. There were a total of 79 building permits issued; mostly for renovations, additions, and accessory structures. There were 7 building permits issued for new home construction, 7 for new garages, and 3 for mobile homes. There were 24 internal and 25 external plumbing permits issued as well.

Another aspect of the code enforcement position is to follow up on complaints and investigate potential violations of the Land Use Ordinance and certain State Statues. Throughout 2012, I followed up on numerous violations; many in conjunction with Kelley Lavoie, the Local Health Officer. In total, 26 violation notices were sent out. The nature of the violations encompassed many different issues. Many of the violations were corrected, although others have required long-term follow-up and continued efforts to achieve compliance.

Again, I wanted to write about the Maine Uniform Building and Energy Code, also know as MUBEC. The MUBEC is a statewide building code that became effective on December 1, 2010. This means that all construction within the State of Maine must be completed to the standards of the MUBEC. At this point, towns with a population of less than 4000 may adopt the entire MUBEC or may choose to adopt just the building code portion or the energy code portion, or may choose to not enforce the code at all. While it is expected that all construction be completed in compliance with the MUBEC; the Town of Fryeburg will not be enforcing any codes unless adopted by the legislative body. The Maine Subsurface Wastewater Disposal Rules and Internal Plumbing Code will still be enforced. Please contact me if you have any questions about the MUBEC.

I reported last year that, due to the receipt of a grant from the Maine Community Foundation, the Town was able to purchase Geographic Information Systems software, related hardware, and training in use of the computer mapping program. I have completed my training and have been working towards updating some of the Town's old maps and tying our parcel mapping into our tax assessing program. The ability to utilize this visual tool has helped greatly when explaining things such as shoreland zoning setbacks or flood hazard areas to property owners. I have only scratched the surface of the abilities of the GIS program and hope to employ it more in the upcoming year.

My continuing goal as a CEO is to provide residents with timely and accurate information regarding the rules and regulations associated with development within the Town. I also aim to equitably enforce and correct land use violations with the goal of improving and protecting the public's health and safety. Please feel free to contact me at any time if you have questions, concerns, or comments.

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

ASSESSORS AGENT REPORT FOR 2012

To the citizens of the Town of Fryeburg:

I assumed the role of the Assessors Agent for the Town in July, after becoming a Certified Maine Assessor. The Town had for many years been using an outside assessing company to provide assessing services.

Much of my time to date has been spent trying to coordinate and update our files and computer programs. This type of routine maintenance was difficult for the former assessing company to get done in the brief time they were present at the Town Office. One example of this was to update our assessed personal property inventory lists. Another project was to create a tracking system for parcels assessed as tree growth or farmland that need to maintain updated plans. All of this was done in an effort for the Town to be in compliance with State Statutes relating to property taxation.

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 for 2013 taxes: 14.4% Interest Rate: 7% Certified Ratio: 100%
2013 Tax Due Dates: October 11, 2012 & May 10, 2013
Total taxable valuation of real estate: $375,624,707
Total taxable valuation of personal property: $10,418,833
Homestead exemptions granted: 666
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. Please feel free to contact me at any time if you have questions, concerns, or comments.

Respectfully submitted,
Katie Haley
Assessors Agent

LIBRARY REPORT FOR 2012

The Fryeburg Public Library has entered another chapter with the retirement of our long-time Librarian Emily Fletcher on June 30, 2012. The care she gave to the patrons and the upkeep to this historic building was a labor of love, which Emily took on joyfully each and every day. She will be truly missed, but we wish her many years of retirement bliss. Part-time Assistant Librarian, Janet Risch and myself have taken the reins and it has been a great year of learning and changes.

Our new LibrarySoft computer system has been working terrific and it makes processing and searching for books, plus record keeping, much easier than in the past. A big thank you to Emily's dedication to making sure this system was fully functional before she retired.

We were again able to offer our patrons Portland Public Library cards in order for them to be able to download e-books from many Maine libraries. Our Weston and Children's rooms saw many hours of meetings from the Pequawket Kids Association (PKA) & Tri-County Mental Health Services, tutoring by MSAD #72; as well as GED studying and testing from MSAD #61 & MSAD #72 Western Maine Family Literacy Program.

Our regular programming continued with the AARP Free Tax Services, the AARP Driver's Safety Course, the Summer Reading Program (which involved 10 children this past year), storytime/activities with the children from PKA and The Preschool Room(joining us on Tuesdays at 10:30 am), the Writer's Group and Book Discussion Group. Our annual used book sale continues from May until the first week in October. (If you are doing any spring cleaning and wish to give away any books, we start taking donations in April). Our left over sale books this year were donated to Harvest Hills Animal Shelter.

We continue to offer free WIFI, two public computers, fax and photocopying services, free Ancestry.com access and inter-library loan services. We also have a public access computer to search our records for any books/DVDs/Audios, etc. which you are seeking or either of us would be glad to do the search for you.

Thank you to all our patrons who visit us on a regular basis; we always look forward to seeing you. If you have not been into the library in a while, come check us out and see all that we have to offer. We are here for you.

Donnette Barnes, Librarian

FRYEBURG RESCUE TOWN REPORT FOR 2012

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

2012 has come to a close on the books of Fryeburg Rescue. Fryeburg Rescue responded to 757 calls in 2012, up 12.8 % from 2011. The breakdown was as follows: Fryeburg 448; Brownfield 123; Lovell 101; Stow 38; and Chatham 36, others 11.

Fryeburg Rescue was fortunate to receive a few new grants this year that allowed us to purchase a new 2013 Polaris 800XP 4x4 which is replacing our 15 year old Polaris 6-wheeler. We have also been able to put inside the bed of this a Medlite Transport Deluxe unit that is designed to carry one patient, one EMS attendant and assorted emergency gear. The long board is easily attached to the unit.

Historically and for 2013, 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, turn out gear, and office supplies are paid for from Rescue Association raised funds. These expenses range between $50,000.00 and $100,000.00 annually.

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.

Fryeburg Rescue has now put on all of our trucks POM’s (Pet Oxygen Masks). We have three sizes; small, medium and large. If your animal has been a victim of an injury and needs some medical help,

these masks are designed to help get them breathing. If you are interested in taking an animal first aid course we can arrange a class for you as well.

Our leadership includes a board of directors as well as EMS officers. As in the past, any concerns should be addressed to our chief.

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 application in the rescue building.

The EMS officers for the 2012 calendar year were the following (New officers will be voted on in February 2013, 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 2013 Calendar Year Are:

President, Roberta Lord
Secretary, James Oliver
Treasurer, Bob Ramsay
Other Board Members-Bill Kane, Michael Hatch, Penny Parmenter & 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 2012

FRYEBURG PLANNING BOARD REPORT FOR 2012

2012 continued to be an economically challenging year. The recession continued having a significant effect on development activity. The Planning Board received about the same amount of applications as the previous year.

We held a public hearing on the proposed change to the Land Use Ordinance, requiring that applications must be submitted at least two weeks before the Planning Board meeting. This change was adopted at the annual Town meeting.

We also held public hearings on a proposed Subway restaurant, Fryeburg Academy classrooms at the Pike Office Building, the new Fryeburg Historical building, a new salt shed at the Fryeburg MDOT facility, proposed changes to the LUO Section 24 – Floodplain Zoning and the Fryeburg Academy athletic field expansion. We did approve several applications for new business adventures, the expansion of current businesses, and a small sub-division.

The proposed changes to the Sign Ordinance (LUO Section 16.N and Definitions - Section 25), which was defeated at the 2011 annual town meeting, was presented for adoption at a special town meeting in October. The ordinance was approved.

Throughout the year, we continued work on updating the Land Use Ordinance. Specifically, we worked on Sections 1, 2, 5, 16, 17 and 25. This will be an extensive undertaking and we welcome your input.

I would like to thank all the board members for their tireless hard work over the past year. A special thanks to the people of Fryeburg for your support of the Planning Board. As always, our meetings and workshops are open to the public and we welcome your input.

Respectfully Submitted,
Edward W. Price, Chairman

BOARD OF APPEALS REPORT FOR 2012

To the Town of Fryeburg Residents:

It is my honor to serve as the Chairman of the Board of Appeals. In the year we met 4 times for a variety of issues; once concerning a new business, another concerning a disability variance, and again for a property line setback variance for an above ground swimming pool.

The Board traditionally meets at the Town Office. We will continue to be impartial for all concerned.

Respectfully,
Angelo J Milia, Chairman

CEMETERY REPORT FOR 2012

In 2012, all cemeteries were gone over and a complete inventory of routine maintenance to be done was documented. Each member of the committee was assigned certain cemeteries to view.
With finances in order and the inventory of needed repairs complete, work should be underway in 2013. All work will be under the direction of the Town Manager.

Input and ideas from citizens are always welcome. Please contact the town office.

Respectfully submitted,
Richard W. Andrews II

Committee members: Jean Andrews, Teri Caldwell, Barbara Lawrence, and Richard Andrews II

PARKS COMMITTEE REPORT FOR 2012

Much of the work that has in years past been undertaken by the Parks Committee was taken over by the Public Works Department. They did a good job with the maintenance of the Town parks. We want to thank Danny Charles for the work he did in the interim.

We are currently looking for funds to resurface the tennis courts and enhance the playground equipment at Graustein Park. We hope to do this within the next couple of years.

Respectfully submitted,
Dick Krasker

BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2012

From sledding, music events, weddings, fairs, and the Memorial Day Observance; the Park was enjoyed by many people in 2012.

A row of healthy trees growing along Main Street, which are lighted at Christmas, help make the Park look beautiful summer and winter. As usual the tree lighting and Santa's arrival highlight the events for the year.

Again, our thanks to Perley and Larry Thompson for the fine job they do mowing and taking care of the Park.

This year we welcomed new member John Kramer.

Thanks to the Bradley Park Committee members: Cathy Trumbull, Richards Andrews II, David Smith, Kristen McDermott, Priscilla Barton, Webster Fox, Stephanie Hastings, and Brenda Thibodeau, & John Kramer

Respectfully Submitted,
George Weston

TREE WARDEN REPORT FOR 2012

Tree work was handled in the same manner as last year. We concentrated only on extremely hazardous trees and clean- up of downed trees.

Difficult trees were taken down and cleaned up by a professional arborist with most of the clean-up in our parks, cemeteries, and in and along road and street right-of-ways being done by our highway department.

As tree problems came to us, reports were made to the Town Manager. Decisions were then made on the best and most economical way to handle each situation.

Eastman Memorial Grove, which is dedicated in memory of Leura Hill Eastman is for the growing of white pine trees. In 2012, there were several large trees which blew down and were cleaned up by the highway department. As in years past, routine maintenance, underbrush and clean-up of the park was contracted out. All work was under the direction of the Town Manager.

Thank you to all the citizens of the Town of Fryeburg and to those who have participated in our tree projects.

Respectfully submitted,
Richard W. Andrews II
Tree Warden

SACO VALLEY FIRE DEPARTMENT REPORT FOR 2012

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

	Chatham	Fryeburg	Stow	Mutual Aid	Totals
Type of Call					
Life Flight				1	1
Brush/Woods Fire			1		1
Odor Investigation		3			3
Chimney Fire		3			3
CO/Smoke Alarm		2			2
Medical Assist		1	1		2
Wires Down	1	2	3		6
Structure Fire		4			4
Carry Out			1		1
Vehicle Fire			1		1
Vehicle Accident	2	4	2		8
Totals	3	19	9	1	32

Respectfully,
John Plowden, Chief, Saco Valley Fire Department.

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 twelfth successful season of our Saco River Basin Water Quality Monitoring Program during October, 2012. Currently, we have over 18 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 October. All of the information relating to the past twelve years of the Commission's monitoring program can be found on our website located at 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.

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 15th, 2013

Dear Town Officials:

Please find enclosed my report that is submitted to each municipality in Oxford County, indicating the number of calls for service that the Oxford County Sheriff's Office responded to the respective towns for the year 2012. The call for service represents the "nature" of the call that was reported to our agency. We have also included this year an analysis of the times reported for calls to your town. Please note the totals on the offenses may be higher than the total on the analysis report forms, there may have been more than one offense associated with the call.

I feel it is extremely important that the Towns in Oxford County that receive law enforcement services from the Oxford County Sheriff's Office have a clear indication of what types of calls are handled in their respective jurisdictions.

I might suggest that if you want additional numbers of calls for your respective town to contact Maine State Police, Gray, Maine at 657-3030 and speak with Troop Commander Lt. Walter Grzyb.

If you have any questions or comments please feel free to contact me anytime.

Sincerely,

Wayne J Gallant

Sheriff Wayne J. Gallant

WJG/lah

Oxford County Sheriff

Law Incident Total Report, by Offense Codes

Obs. Offense	Description	Total Number
		2
911H	911 hangup call	8
ALAR	Alarm	4
ANPR	Animal Problem	1
APSM	Assault, Police, Simple	2
ARRS	Arrest	1
ASST	Agency Assist	37
CDIS	Citizen Dispute	1
CIDS	Civil Dispute	2
CSSO	Cont Substance/Sale/Manu/Other	2
DIVE	Scuba Dive Detail	1
DOME	Domestic Incident	1
DTAL	Detail	1
FAMF	Family Fight ++++	1
FIPO	False Information or Report	1
FPR		1
FPRO	Found Property or Items	1
FRSO	Failure To Register As Sex Off	1
INFO	Information	1
LOCK	Residence or Vehicle Lockout	1
MPER	Missing Person	1
PEFI	Persons Fighting	1
PSVE	Service Of Papers	1
RESP	Recovered Stolen Property	1
RIPO	Resisting/Interfering w/Police	1
ROBK	Robbery/Other Weapon, Bank	1
SORV	Sex Offender Reg Verification	1
SRZV	Sex Off Restricted Zone Viol	1
SUSP	Suspicion	1
TAPD	Traffic Accident, Prop Damage	3
TOFF	Traffic Offense	6
TPOT	Theft, Property, Other	1
TRES	Trespassing	1
WAAR	Warrant Arrest	1
WOFF	Weapons Offense	1

Total reported: 92

Report Includes:

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

Oxford County Sheriff

Law Incident Analysis, Time Reported

Location: FRYBG

Hour:	Monday:	Tuesday:	Wednesday:	Thursday:	Friday:	Saturday:	Sunday:	Total:
00:00-00:59	1	0	3	0	2	1	0	7
01:00-01:59	0	0	0	0	0	1	0	1
02:00-02:59	0	0	1	0	0	0	0	1
03:00-03:59	0	0	0	0	0	0	0	0
04:00-04:59	0	0	0	0	1	0	0	1
05:00-05:59	0	1	0	2	0	0	0	3
06:00-06:59	2	0	0	0	0	0	0	2
07:00-07:59	0	0	0	0	0	0	1	1
08:00-08:59	0	0	1	0	2	0	0	3
09:00-09:59	0	0	0	0	0	0	0	0
10:00-10:59	0	0	0	0	0	0	1	1
11:00-11:59	0	0	0	0	1	0	0	1
12:00-12:59	1	2	1	1	1	0	0	6
13:00-13:59	0	0	0	0	0	0	1	1
14:00-14:59	1	1	0	1	1	0	1	5
15:00-15:59	1	1	0	1	1	0	1	5
16:00-16:59	0	3	1	0	0	1	1	6
17:00-17:59	0	0	0	0	0	2	0	2
18:00-18:59	0	0	0	0	3	2	2	7
19:00-19:59	0	0	0	2	4	2	1	9
20:00-20:59	0	1	0	0	1	0	0	2
21:00-21:59	1	0	0	1	3	0	1	6
22:00-22:59	0	2	1	0	1	2	1	7
23:00-23:59	1	2	1	2	4	0	2	12
loc tots by day:	8	13	9	10	25	11	13	89
Grand tots by day:	8	13	9	10	25	11	13	89

Report Includes:

All dates between `00:00:00 01/01/12` and `23:59:59 12/31/12`, 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's Office
Spillman System Report
2012 EMS and Fire Calls by Town

In addition to the Law Incident report for each town, listed below is the number of EMS and Fire calls taken by the Oxford County Regional Communications Center for the year 2012. These numbers only represent the calls that came through the RCC.

TOWN	EMS	FIRE
Andover	67	27
Buckfield	152	56
Denmark	69	46
Dixfield	192	36
Fryeburg	372	105
Gilead	25	11
Greenwood	75	60
Hartford	63	19
Hebron	53	29
Lovell	81	45
Mexico	335	78
Newry	52	43
Norway	574	134
Otisfield	124	79
Oxford	426	157
Paris	778	220
Peru	124	39
Porter	5	2
Roxbury	33	18
Rumford	1004	274
Stoneham	15	7
Stow	37	11
Sumner	58	31
Sweden	15	11
Waterford	122	27
Westparis	274	56
Woodstock	102	70
Lincoln Plnt	1	1
Magalloway Plnt	1	0

UNPAID TAXES

2012 UNPAID TAXES

Abusamra, Lynda C	3,250.24 **	Espinola, Dawn	198.21 **
Alden, Ernest E	852.07 **	Farrin, Leslie H & Joanne	5.69
Alden, Ernest E	994.41	Flannery, Marcia C	858.81 **
Allen, Thomas	901.28 **	Foster, Carolee	531.89 **
Altenburg, William M Jr.	3,091.22 **	Gallant Family Revocable Trust	5,434.76 **
B & B Acquisitions LLC	1,266.01 **	Genest, Michael P & Letitia	1,634.29 **
Baker, Jolene F	574.57 **	Gilman, Karen L	2,494.03 **
Bartlett, Ralph L	633.15	Gould, Kevin E	6.75 **
Beach, Patricia Ann C	803.62 **	Grames, Francis	1,200.13 *
Bean, Marcie Jo	576.57 **	Graves, Clifford R & Wendy F	1,205.92 *
Bennett, Norris R	371.13	Graves, Lisa A	1,080.73**
Bernard, William J	1276.02	Graves, Susan J	1,117.46**
Bernard, William J	373.16	Greenblatt, Joshua	1,135.56**
Bernard, William J	710.29	Greenleaf, Nathan E	1,671.08**
Bernard, William J	66.36 **	Grenfell, William III	675.54**
Bernard, William J & Maiorana,	103.04	Gurney, Jeremy	769.92
Berube, Eugene A	323.99 *	Gushee, Elaine, Estate of	1266.29
Bolduc, Michelle F	800.08 **	Gushee, Elaine, Estate of	1815.34
Boucher, Burnham R	950.90	Haley, Thelma D	736.70
Brennan, Debra M & Whitaker,	1,246.76 **	Hall, Clifford	1.39**
Brine, Harold L & Marion	1,992.70 **	Hamilton, Marlene	1,391.50**
Brown, David E	867.21 **	Hannan, Cheryl	1,305.91**
Brown, Donna	1,252.81 **	Hargreaves, David A & Elizabeth A	935.47**
Brown, ET ALS	251.87 **	Harriman, Kathleen T	1,321.50**
Brown, Kevin M & Amy L	1051.12	Hathaway, Daniel W & Kathleen	2299.48
Bryan, Kimberlee & O'Neil, Tamsen	131.35**	Henderson, Jon K & Ann M	3883.80
Burbar, Donald	881.65 **	Henderson, Jon K & Ann M	82.01
Burke, Laura L	565.59	Hewson, Carol A	14.76**
Burnham, Peter E & Kimberly J	550.86 *	Hill, Dorothy C & Mary E	226.38**
Butters, Carla	1930.29	Hill, Helen E	423.85**
Campbell, Nancy K	201.78 **	Hill, Jonathan & Suzanne M	1,176.56**
Chaffee, David K	1,441.43 **	Hinkley, Diana L	426.10
Charles, Daniel A & Jennifer L	3101.37	Holmes, James A & Cynthia L	254.11**
Charles, Jennifer L	651.91	Hutchins, Ralph E	1009.42
Charles, Phyllis & Dean	199.05 **	Hutchins, Scott B	1,917.29**
Charles, Rebecca J	689.58 **	Jackman, Fred	1,985.75 *
Chase, Merwin C	678.46 **	Josephs, Paul R	1,323.14**
Chase, Merwin C & Ethel	776.10 **	Kane, William A III	1,300.62**
Cianciolo, David T	8,198.50 **	Karuzis, Michael & Kelly	2554.19
Coleman, Calvin J	278.00 **	Katsigiannie, Leonidas & Erini	2892.17
Connelly, William	380.11 **	King, D Kenyon	1152.52
Crofton, Gary B & Meredith H	1,830.35 **	King, D Kenyon & Joy E	1964.62
Currie, Joshua	1694.13	Knox, Sharon R	106.38**
Davidson, Donald S	199.60 **	Kruse, John R & Marjorie	4052.82
Davis, Kathie	940.89 **	LaBonte, Albert J	2,535.87 *
Day, Scott	1,243.91 **	LaBonte, Albert J	426.73

*Partial payment

**Paid after the close of the books: June 30, 2011

UNPAID TAXES

2012 UNPAID TAXES

Defiore, Katherine R	129.91 **	LaBonte, Judith Trust	354.45
Defiore, Katherine R	614.38 **	Landano, Alfred J	298.85**
Deschambeault, Nanci L	281.58	Landano, Alfred J	267.02**
Doucette, John M	426.03 **	Landano, Alfred J	1,909.93**
Douglass, Dean	1498.00	Leach, Dennis E & Diane J	2359.39
Douglass, Eric B	735.31 **	Leach, Dennis E & Diane J	529.59
Drew, Carl & Heather L	90.35	Leavitt, Richard	4,327.89**
Drew, Carl & Heather L	129.55	Lepine, Thomas	88.96**
Drew, Carl & Heather L	104.25	Linnell, Claude	129.62**
Drew, Carl & Heather L	1.39	Light, Ronald Arthur	669.98 *
Eastman, Dorothy	1344.27	Lipson, Justin S	1373.04
Eaton, Cynthia	525.42	Livingston, Pamela S	269.66**
Edmunds, Robert E & Joanne C	836.71 **	Lord, Roger P & Julie L	104.40**
EGR Maine Forestry, LLC	4.10 **	Lusky, John	848.60
Lusky, John	129.27		
MacDonald, Robert J & Molly D	2,264.48**	Rota, Melissa K	3331.69 *
MacFarlane, Margaret V	3,430.10**	Rowland, Gregory G	2356.47
Magaldi, Joseph	54.47**	Sauvageau, Michael & Jennifer	1,817.86**
Maiorana, Jill A	700.56	Schofield, Ronald S & Jane B	997.67**
Maiorana, Jill A	1,487.30**	Skeffington, Edward	2,764.11**
Mann, William A	1,237.24**	Smith, Charles JR & Sadie, Estate of	988.85
Margetts, Edward	72.28**	Smith, Ellen M	150.30**
Margetts, Edward	1,214.65**	Smith, Eric W	1058.76
McCauley, Linda A Trustee	287.88**	Smith, Lynn A	2,579.70**
McCluskey, Roxane	1837.58	Smith, Mary Ann	983.35
McDonald, Daniel	888.02**	Smith, Shawn K	1,526.36**
McFarlin, Martin F	2377.04	Snow, Dorothy & Everett	733.51**
McSherry, John A	2809.05	Snow, Dorothy & Everett	716.55**
McSherry, John A	472.04	Snow, Dorothy & Everett	426.65**
McSherry, John A	2,711.06**	Snow, Dorothy & Everett	482.24**
Merrill, Gregory	268.68**	Snow, Dorothy & Everett	1,165.99**
Monahan, Cheryl	2,051.53**	Snow, Dorothy & Everett	805.08**
Murdock, Ruth I Irrevocable Trust	1,123.26**	Southwick, Bruce A & Michele A	4,449.81**
Murphy, Kimberly	124.10**	Steadman, Kenneth A II, Eliza & James	1,186.56**
Nash, Ryan K	1994.93	Steadman, Martha & Eliza	594.92
Nelson, JR, Ernest G & Penny S	555.79**	Stearn III, Robert E	586.51**
Nilssen, Helge R	198.17**	Sunset Lane Retreat Trust	1,099.63**
Nolan, Mark J	449.20**	Tainter, Amanda	137.33
Normandin, Rosemary & Rene A, JR	4,465.24 *	Tainter, Amanda E	969.80
O'Brien, Peter F & Lorinda	264.69**	Tatlow, William H & Elizabeth F	1726.38 **
O'Connell, Kevin B & Alice L	202.82**	Tatlow, William H & Elizabeth F	765.89**
O'Donnell-Lennon, Debra S	2816.97	The Dyer Revocable Trust of 1997	2158.60
Orlandol JR, Alfred J	342.80**	Thorley, James	1,376.17**
Ormond, Robert M	1,380.97**	Tielinen, Elizabeth	515.55**
Osgood, Timothy	5020.82	Urgese, Debra & Sirna, Paula	1,188.03**
Osgood, Timothy & Urgese, Debra	50.05**	Waldron, Albert & Susan A	1477.29

*Partial payment

**Paid after the close of the books: June 30, 2011

UNPAID TAXES

2012 UNPAID TAXES

Pandora, Paul G & Jamie B	783.41**	Walker, Bradford S & Megan L	714.04
Parent, Frank G	2,518.26**	Walker, Helen E	52.47**
Patterson, Maurice H & Andrea D	1,019.57**	Webber, William	262.71
Peaco, Ronnie	797.44**	Webber, William & Lois	1662.85
Penniman, Bruce	889.32**	Wentworth, Sarah	1623.34 *
Porter, James M & Rachell	4518.38	Whitaker, Kevin B	1,192.62**
Preble, Gail	1414.33	White, Brian J	3833.06
Ranger, Thomas & Perley W	1270.74	White, Brian JR & Cousins, Latifah	96.47**
Rafferty, Joseph E JR	4,170.42 *	White, Carole B	1172.74
Reed, Estate of Vellie	1272.27	Wiesemann, Charles & Elizabeth	665.81**
Reese, Elizabeth G Trustee	107.25**	Williams, Anita	1,348.30**
Reese, Stuart H Trustee	75.71**	Wilson, Michele L	588.12
Reese, Elizabeth G Trustee	136.44**	Wisliceny, Henry & Susan	98.69
Ridlon, Preston B	837.20	Wing, Meghan E	788.13**
Robbins, William W & Adrienne C	703.34	Woitko, Belinda	2,186.19**
Robbins, William W & Adrienne C	1403.48	Woitko, Belinda	1,427.25**
Robbins, William W & Adrienne C	3803.04	Woitko, Belinda	318.31**
Robblee, Raymond A	1,267.40**	Woitko, Belinda & David	60.85**
Rockefeller, Dale C & Christine	916.08**	Woitko, John D & Vickie R	111.20**
Romboldi, Russell J	348.19**	Woitko, John D & Vickie R	472.32**
Ross-Fitzgibbons, Margaret	6,169.31**	Wood, Robert J & Patricia	3.66
Ross-Fitzgibbons, Margaret	458.70**		
Ross-Fitzgibbons, Margaret, ET AL	556.56**		

2011 UNPAID TAX LIENS

Alden, Ernest E	1,053.99**	Maiorana, Jill A	757.33
Allen, Thomas	896.03**	Maiorana, Jill A	1,562.67**
Barboza, Antonine & Muriel Estate	859.64**	McCluskey, Roxane	1,571.61**
Bartlett, Ralph L	651.07**	McSherry, John A	163.41**
Bean, Marcy Jo	632.17**	Nash, Ryan K	2,064.08**
Bernard, William J	1,343.38**	O'Donnell-Lennon, Debra S.	1499.16
Bernard, William J	398.88**	Ormond, Robert M	1,444.25**
Bernard, William J	775.24**	Osgood, Timothy	2,595.59**
Bernard, William J & Maiorana Jill	143.71	Parent, Frank G	1,296.28**
Boucher, Burnham R	559.20**	Preble, Gail E	1,598.96**
Brown, Donna	565.51**	Rafferty, Joseph E. Jr.	2,771.77**
Bubar, Donald	940.19**	Ranger, Thomas & Perley W	1,290.62**
Burke, Laura L	621.07**	Reed, Estate of Vellie	1,334.51**
Burnham, Peter E & Kimberly J	606.21**	Ridlon, Preston B	771.65**
Butters, Carla	2,009.91**	Robbins, William W & Adrienne C	789.89**
Charles, Daniel A & Jennifer L	3,192.18**	Robbins, William W & Adrienne c	782.31**
Charles, Jennifer L	708.22**	Robbins, William W & Adrienne C	3,196.85**
Currie, Joshua	1,771.49**	Robblee, Raymond A	1,340.68**
Douglass, Dean K	1,713.82**	Ross-Fitzgibbons, Margaret	51.17**
Eastman, Dorothy	718.55**	Ross-Fitzgibbons, Margaret	42.25**

*Partial payment

**Paid after the close of the books: June 30, 2011

UNPAID TAXES

2011 UNPAID TAX LIENS

Eaton, Cynthia	591.60**	Ross-Fitzgibbons, Margaret ET AL	42.41**
Grames, Francis	1,261.68**	Rota, Melissa K	1,679.46**
Gurney, Jeremy	742.13**	Rowland, Gregory G	2,449.84**
Gushee, Elaine, Estate of	728.97**	Smith, Charles JR & Sadie Estate	1,059.46**
Gushee, Elaine, Estate of	1,283.49**	Smith, Eric W	460.14*
Haley, Thelma D	793.83	Tainter, Amanda	188.72
Hathaway, Daniel W & Kathleen	2,377.29**	Tainter, Amanda E	828.86**
Henderson, Jon K & Ann M	3,976.55**	Tatlow, William H & Elizabeth F	823.29**
Hinkley, Diana L	491.33**	Tatlow, William H & Elizabeth F	584.04**
Hutchins, Ralph E	1,080.23*	Waldron, Albert & Susan A	1,563.65**
Jackman, Fred	2,054.82**	Walker, Bradford S	422.86**
Kruze, John R & Marjorie	4,141.65**	Wentworth, Sarah	55.78**
Karuzis, Michael & Kelly	1,216.79**	White, Brian J	3,432.02**
Libby, Eugene O Estate of	117.44	White, Brian Jr & Cousins, Latifah	147.47**
Light, Ronald Arthur	723.12**	White, Carole B	1,199.11*
Lipson, Justin	880.91**	Wiesemann, Charles & Elizabeth	722.25**
Livingston, Pamela S	344.48**	Wing, Meghan E	856.74**
Lusky, Jon S	917.87**	Wisliceny, Henry & Susan	646.48**

2010 UNPAID TAX LIENS

Bernard, William J & Maiorana Jill	125.96	Ormond, Robert	1,401.86**
Haley, Thelma	768.62	Tainter, Amanda	154.47
Libby, Eugene O., Estate	110.12	Tatlow, William & Elizabeth F	797.31**
Livingston, Pamela	331.74**	White, Brian Jr. & Cousins, Latifah	139.35**
Maiorana, Jill	733.11	Wiesemann, Charles & Elizabeth	146.17**

*Partial payment

**Paid after the close of the books: June 30, 2011

UNPAID PERSONAL PROPERTY TAXES

2012 UNPAID PERSONAL PROPERTY TAXES

Eastman, Donald	288.98
Ferguson, Scott N. O.D.	169.59
Fryeburg House of Pizza	83.07
Independent Denture	52.71
King, D. Kenton & Joy E.	77.30
Osgood Outdoor Power	347.34
Pizza Shed	100.26
SB Acqusition LLC	139.00

2011 UNPAID PERSONAL PROPERTY TAXES

Fryeburg House of Pizza	86.20
Osgood Outdoor Power	327.38
Pizza Shed	104.03

2010 UNPAID PERSONAL PROPERTY TAXES

Elmwood Realty	10.56
Fryeburg House of Pizza	87.83
Pizza Shed	106.00

2009 UNPAID PERSONAL PROPERTY TAXES

Elmwood Realty	10.56
Fryeburg House of Pizza	47.76 *
Pizza Shed	127.63

2008 UNPAID PERSONAL PROPERTY TAXES

Pizza Shed	135.88

2007 UNPAID PERSONAL PROPERTY TAXES

Pizza Shed	57.19

2006 UNPAID PERSONAL PROPERTY TAXES

Pizza Shed	101.11

2005 UNPAID PERSONAL PROPERTY TAXES

Pizza Shed	138.60

2004 UNPAID PERSONAL PROPERTY TAXES

Pizza Shed	58.29

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	❑	❑
B. I have owned homestead property in Maine for at least the past 12 months.	❑	❑
(1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located:_____		
C. I declare this homestead is my permanent place of residence and the only property for which I have claimed a homestead exemption. (Summer camps, vacation homes and 2nd residences do not qualify)	❑	❑

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

1. Names of all Property Owners (names on your tax bill):_____

   _____

2. Physical location of Homestead property (i.e. 14 Maple St.):_____

   City/Town_____ Telephone #:_____

3. 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.	❑	❑	❑
❖ I pay Motor Vehicle Excise Tax in the municipality.	❑	❑	❑
❖ The place of legal residence on my resident fishing and/or hunting license is the same as the above homestead address.	❑	❑	❑
❖ The address on my driver's license is the same as the above address.	❑	❑	❑

(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 1st 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 Paraplegic?
    ❑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:_____

1/08
PTF-307

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:_____ □ 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.

Additions:

Personal Property Description	Make/Model /Type	Qty	Date in Service	Year Acquired	Original Cost	For Assessors

Deletions:

Personal Property Description	Make/Model /Type	Qty	Date in Service	Year Acquired	Original Cost	For Assessors

Leased Equipment:

Personal Property Description	Make/Model /Type	Qty	Date in Service	Year Acquired	Original Cost	For Assessors

Audited Financial Statements
And Other Information

Town of Fryeburg, Maine

June 30, 2012

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2012

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

December 4, 2012

Board of Selectmen
Town of Fryeburg
Fryeburg, Maine

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, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Fryeburg's management. 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. 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 our audit provides a reasonable basis for our 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, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 34 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

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www.rhrsmith.com

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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fryeburg, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012

(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, 2012. 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 Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets 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 assets, and changes in net assets of the Town's governmental and business-type activities. The Town's total net assets for governmental activities decreased by $87,802 from $5,999,062 to $5,911,260. 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 assets - the part of net assets 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 $1,853,355 at the end of this year.

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

		2012	2011 (Restated)
Assets:			
Current and other assets		$ 2,189,219	$ 3,150,530
Capital Assets		6,756,603	5,994,160
Total Assets		$ 8,945,822	$ 9,144,690
Liabilities:			
Current Liabilities		$ 901,286	$ 482,035
Long-term Debt Outstanding		2,133,276	2,663,593
Total Liabilities		$ 3,034,562	$ 3,145,628
Net Assets:			
Invested in Capital Assets, Net of Related Debt		$ 3,889,716	$ 2,989,349
Restricted:	Special Revenue funds	14,989	13,021
	Permanent funds	153,200	151,768
Unrestricted		1,853,355	2,844,924
Total Net Assets		$ 5,911,260	$ 5,999,062

Revenues and Expenses

Revenues for the Town's governmental activities increased by 3.53%, while total expenses increased by 3.39%.

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

	2012	2011 (Restated)
Revenues		
Program Revenues:		
Charges for services	$ 236,187	$ 292,699
Operating grants and contributions	131,820	154,477
General Revenues:		
Taxes	5,832,510	5,606,346
Grants and contributions not restricted to specific programs	385,233	349,094
Miscellaneous	312,472	260,537
Total revenues	6,898,222	6,663,153
Expenses		
General government	403,238	447,711
Public safety	715,600	794,711
Recreation	76,405	89,629
Parks	8,360	9,666
Public works	752,802	643,462
Library	78,807	93,636
Civil services	141,249	145,355
County tax	260,583	256,236
Education	3,648,259	3,566,801
Unclassified	262,069	176,829
Agency requests	2,000	18,329
Health and sanitation	284,739	348,655
Capital outlay	-	25,662
Interest on long-term debt	350,913	138,969
Unallocated depreciation (Note 4)	1,000	1,000
Total expenses	6,986,024	6,756,651
Change in Net Assets	(87,802)	(93,498)
Net Assets - July 1	5,999,062	6,092,560
Net Assets - June 30	$ 5,911,260	$ 5,999,062

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,

	2012	2011
General Fund:		
Nonspendable	$ 18,150	$ 13,499
Assigned	16,142	98,696
Unassigned	941,871	1,074,189
Total General Fund	$ 976,163	$ 1,186,384
Nonmajor Funds:		
Special revenues funds:		
Restricted	$ 14,989	$ 13,021
Assigned	134,593	127,667
Unassigned	-	(1,081)
Capital project funds:		
Committed	515,807	1,287,913
Permanent funds:		
Restricted	153,200	151,768
Total Nonmajor Funds	$ 818,589	$ 1,579,288

The general fund total fund balance decreased by $210,221 from the prior fiscal year. The non-major fund balances decreased by $760,699 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund. Actual receipts 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 $136,972. This was mostly due to other revenue and charges for services.

The general fund actual expenditures were under the budget by $94,547. All expenditures were under budget with the exception of unclassified, debt service and transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2012, the net book value of capital assets recorded by the Town increased by $762,443 from the prior year. This increase is the result of capital additions of $1,257,555 less current year depreciation of $261,172 and current year deletions of $233,940.

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

	2012	2011 (Restated)
Land and Non-Depreciable Assets	$ 246,250	$ 246,250
Buildings and Improvements	855,997	1,043,974
Machinery and Equipment	66,694	41,205
Vehicles	408,710	361,149
Infrastructure	5,178,952	4,301,582
Total	$ 6,756,603	$ 5,994,160

Debt

At June 30, 2012, the Town had $2,599,954 in notes and bonds outstanding versus $2,921,002 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 ASSETS
JUNE 30, 2012

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	$ 1,738,500
Investments	5,984
Accounts receivable (net of allowance for uncollectibles):	
Taxes	320,550
Liens	85,532
Due from other governments	20,503
Tax acquired property	18,150
Total current assets	2,189,219
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	246,250
Buildings and equipment, net of accumulated depreciation	6,510,353
Total noncurrent assets	6,756,603
TOTAL ASSETS	$ 8,945,822
LIABILITIES	
Current liabilities:	
Accounts payable	$ 71,397
Accrued expenses	27,854
Prepaid taxes	4,672
Due to other governments	16,213
Current portion of long-term obligations	781,150
Total current liabilities	901,286
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	1,860,666
Capital lease payable	225,071
Accrued compensated absences	47,539
Total noncurrent liabilities	2,133,276
TOTAL LIABILITIES	3,034,562
NET ASSETS	
Invested in capital assets, net of related debt	3,889,716
Restricted: Special Revenue funds	14,989
Permanent funds	153,200
Unrestricted	1,853,355
TOTAL NET ASSETS	5,911,260
TOTAL LIABILITIES AND NET ASSETS	$ 8,945,822

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, 2012

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue & Changes in Net Assets: Total Governmental Activities
Governmental activities:					
General government	$ 403,238	$ 51,497	$ -	$ -	$ (351,741)
Public safety	715,600	40,018	-	-	(675,582)
Recreation	76,405	-	-	-	(76,405)
Parks	8,360	-	-	-	(8,360)
Public works	752,802	3,000	63,864	-	(685,938)
Library	78,807	1,950	-	-	(76,857)
Civil services	141,249	-	-	-	(141,249)
County tax	260,583	-	-	-	(260,583)
Education	3,648,259	-	-	-	(3,648,259)
Unclassified	262,069	-	67,956	-	(194,113)
Agency requests	2,000	-	-	-	(2,000)
Health and sanitation	284,739	139,722	-	-	(145,017)
Capital outlay	-	-	-	-	-
Interest on long term debt	350,913	-	-	-	(350,913)
Unallocated depreciatio (Note 4)	1,000	-	-	-	(1,000)
Total government	$ 6,986,024	$ 236,187	$ 131,820	$ -	(6,618,017)

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Governmental Activities
Changes in net assets:	
Net (expense) revenue	(6,618,017)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	5,377,231
Excise taxes	455,279
Grants and contributions not restricted to specific programs	385,233
Miscellaneous	312,472
Total general revenues	6,530,215
Change in net assets	(87,802)
NET ASSETS - JULY 1, 2011, RESTATED	5,999,062
NET ASSETS - JUNE 30, 2012	$ 5,911,260

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

STATEMENT C

TOWN OF FRYEBURG, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,521,369	$ 217,131	$ 1,738,500
Investments	-	5,984	5,984
Accounts receivable (net of allowance for uncollectibles):			
Taxes	320,550	-	320,550
Tax liens	85,532	-	85,532
Due from other governments	-	20,503	20,503
Tax acquired property	18,150	-	18,150
Due from other funds	39,596	614,567	654,163
TOTAL ASSETS	$ 1,985,197	$ 858,185	$ 2,843,382
LIABILITIES			
Accounts payable	$ 71,397	$ -	$ 71,397
Accrued expenses	27,854	-	27,854
Prepaid taxes	4,672	-	4,672
Due to other funds	614,567	39,596	654,163
Due to other governments	16,213	-	16,213
Deferred property tax	274,331	-	274,331
TOTAL LIABILITIES	1,009,034	39,596	1,048,630
FUND BALANCES			
Nonspendable	18,150	-	18,150
Restricted	-	168,189	168,189
Committed	-	515,807	515,807
Assigned	16,142	134,593	150,735
Unassigned	941,871	-	941,871
TOTAL FUND BALANCES	976,163	818,589	1,794,752
TOTAL LIABILITIES AND FUND BALANCES	$ 1,985,197	$ 858,185	$ 2,843,382

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

STATEMENT D

TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

	Total Governmental Funds
Total Fund Balances	$ 1,794,752
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	6,756,603
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	274,331
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Notes and bonds payable	(2,599,954)
Capital leases payable	(266,933)
Accrued compensated absences	(47,539)
Net assets of governmental activities	$ 5,911,260

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, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	$ 5,389,228	$ -	$ 5,389,228
Excise	455,279	-	455,279
Intergovernmental	449,097	67,956	517,053
Interest Income	26,113	715	26,828
Charges for services/fees	236,187	-	236,187
Other revenue	205,791	79,853	285,644
TOTAL REVENUES	6,761,695	148,524	6,910,219
EXPENDITURES			
Current:			
General government	394,012	-	394,012
Public safety	639,680	-	639,680
Recreation	59,171	-	59,171
Parks	8,360	-	8,360
Public works	460,607	-	460,607
Library	78,807	-	78,807
Civil Services	141,249	-	141,249
County tax	260,583	-	260,583
Education	3,648,259	-	3,648,259
Unclassified	137,579	124,490	262,069
Agency requests	2,000	-	2,000
Health and sanitation	281,739	-	281,739
Capital outlay	-	1,155,766	1,155,766
Debt service	488,837	-	488,837
TOTAL EXPENDITURES	6,600,883	1,280,256	7,881,139
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	160,812	(1,131,732)	(970,920)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	2,543	374,236	376,779
Operating transfers (out)	(373,576)	(3,203)	(376,779)
TOTAL OTHER FINANCING SOURCES (USES)	(371,033)	371,033	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(210,221)	(760,699)	(970,920)
FUND BALANCES - JULY 1	1,186,384	1,579,288	2,765,672
FUND BALANCES - JUNE 30	$ 976,163	$ 818,589	$ 1,794,752

See accompanying independent auditors report and notes to financial statements.

STATEMENT F

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, 2012

Net change in fund balances - total governmental funds (Statement E)	$ (970,920)
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	1,210,055
Capital asset deletions	(186,440)
Depreciation expense	(261,172)
	762,443
Debt proceeds provide current financial resources to govermental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.	(2,451,673)
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	(11,997)
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 Assets	2,589,597
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	(5,252)
Change in net assets of governmental activities (Statement B)	$ (87,802)

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

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 Assets, 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 assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. 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.

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 assets 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.

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:

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.

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, 2012.

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

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 Assets

Net assets represent the difference between assets and liabilities. Net assets 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 assets are 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 Balance

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied September 8, 2011 on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Taxes were due on in two installments on October 11, 2011 and May 11, 2012. Interest on unpaid taxes commenced on October 12, 2011 and May 12, 2012, 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 $12,930 for the year ended June 30, 2012.

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.

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, 2012, the Town's cash balances of $1,738,500 were comprised of bank balances of $1,746,471, of which $1,243,971 was fully insured by federal depository insurance and consequently were not exposed to custodial credit risk. The remaining bank balances of $502,500 was collateralized and therefore not exposed to custodial credit risk.

Account Type	Bank Balance
Checking accounts	$ 773,709
Insured sweep account	752,500
Money market accounts	219,712
Savings accounts	550
	$ 1,746,471

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, 2012, the Town had the following investment maturities:

Investment Type	Fair Value	< 1 Year	2 - 5 Years
Certificates of Deposit	$ -	$ -	$ 5,984
	$ -	$ -	$ 5,984

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

All of the Town's investments amounting to $5,984 were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk at June 30, 2012.

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, 2012 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	$ 39,596	$ 614,567
Special Revenue funds	95,660	17,629
Capital Project funds	515,807	-
Permanent funds	3,100	21,967
	$ 654,163	$ 654,163

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2012:

	Balance 7/1/11	Additions	Disposals	Balance 6/30/12
Non-depreciated assets:				
Land	$ 246,250	$ -	$ -	$ 246,250
	246,250	-	-	246,250
Depreciated assets:				
Land improvements	391,008	-	-	391,008
Buildings	2,032,615	-	(225,935)	1,806,680
Building improvements	132,350	-	-	132,350
Vehicles	1,759,279	164,690	(465,128)	1,458,841
Machinery & equipment	558,594	42,734	-	601,328
Infrastructure	6,331,470	1,002,631	-	7,334,101
	11,205,316	1,210,055	(691,063)	11,724,308
Less: accumulated depreciation	(5,457,406)	(261,172)	504,623	(5,213,955)
	5,747,910	948,883	(186,440)	6,510,353
Net capital assets	$ 5,994,160	$ 948,883	$ (186,440)	$ 6,756,603

Current year depreciation	
General government	$ 3,974
Public safety	75,920
Public works	160,044
Recreation	17,234
Health and sanitation	3,000
Town-wide	1,000
	$ 261,172

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2012:

	Balance 7/1/11	Additions	Reductions	Balance 6/30/12	Current Year Portion
Notes payable	$ 70,000	$ -	$ (35,000)	$ 35,000	$ 35,000
Bonds payable	2,851,002	2,255,454	(2,541,502)	2,564,954	704,288
Capital lease payable	83,809	196,219	(13,095)	266,933	41,862
Accrued compensated absences	42,287	5,252	-	47,539	-
Totals	$ 3,047,098	$ 2,456,925	$ (2,589,597)	$ 2,914,426	$ 781,150

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

$350,000 note payable to Key Bank, annual principal payments of $35,000. Interest is charged at an average rate of 3.55%	$ 35,000
Totals Notes Payable	35,000
$619,000 bond payable, annual principal payments of $61,900. Interest is charge at an average rate of 3.78%.	309,500
$2,255,454 bond payable to Key Bank, annual principal payments vary. Interest is charged at a rate of 1.98%	2,255,454
Total Bonds Payable	2,564,954
Total Notes and Bonds Payable	$ 2,599,954

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2013	$ 739,288	$ 52,007	$ 791,295
2014	371,876	39,952	411,828
2015	378,070	31,283	409,353
2016	384,387	22,474	406,861
2017	390,830	13,895	404,725
2018-2022	335,503	6,703	342,206
	$ 2,599,954	$ 166,314	$ 2,766,268

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, 2012:

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.

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Year Ending June 30:	
2013	$ 48,411
2014	48,411
2015	48,411
2016	48,411
2017	47,949
2018-2022	59,411
Total minimum lease payment	301,004
Less amount representing interest	(34,071)
Present value of future minimum lease payments	$ 266,933

NOTE 6 – NONSPENDABLE FUND BALANCES

At June 30, 2012, the Town had the following nonspendable fund balances:

Tax acquired property	$ 18,150

NOTE 7 – RESTRICTED FUND BALANCES

At June 30, 2012, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule D)	$ 14,989
Nonmajor permanent funds (Schedule H)	153,200
	$ 168,189

NOTE 8 – ASSIGNED FUND BALANCES

At June 30, 2012, the Town had the following assigned fund balances:

General Fund:	
Comprehensive plan	$ 9,228
Economic development	3,680
Channel 3	3,234
	16,142
Nonmajor special revenue funds (Schedule D)	134,593
	$ 150,735

NOTE 9 – COMMITTED FUND BALANCES

At June 30, 2012, the Town had the following committed fund balances:

Nonmajor capital project funds (Schedule F)	$ 515,807

NOTE 10 - 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, 2012, the Town's share was approximately:

	Outstanding Debt	Percentage	Amount
County of Oxford	$ -	5.44%	$ -
MSAD #72	420,898	44.78%	188,478
			$ 188,478

NOTE 11 – 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 12 - 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.

NOTE 12 - CONTINGENCIES (CONTINUED)

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

NOTE 13 – RESTATEMENT OF NET ASSETS

As of July 1, 2011, net assets have been restated by $11,000. This restatement represents capital assets that should have been recorded in prior years.

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

SCHEDULE 1

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance - July 1	$ 1,186,384	$ 1,186,384	$ 1,186,384	$ -
Resources (Inflows):				
Charges for services	5,332,305	5,332,305	5,389,228	56,923
Operating grants and contributions	443,800	443,800	455,279	11,479
Taxes	401,469	401,469	449,097	47,628
Charges for services	273,800	273,869	236,187	(37,682)
Interest income	45,500	45,500	26,113	(19,387)
Other revenue	113,900	130,323	205,791	75,468
Transfers from other funds	-	-	2,543	2,543
Amounts Available for Appropriation	7,797,158	7,813,650	7,950,622	136,972
Charges to Appropriations (Outflows):				
General government	411,936	411,936	394,012	17,924
Public safety	655,426	659,011	639,680	19,331
Recreation	59,217	59,217	59,171	46
Parks	10,900	10,900	8,360	2,540
Public works	489,273	489,273	460,607	28,666
Library	80,863	80,863	78,807	2,056
Civil Services	146,026	146,026	141,249	4,777
County assessment	260,583	260,583	260,583	-
Education	3,648,259	3,648,259	3,648,259	-
Unclassified	124,192	130,577	137,579	(7,002)
Agency requests	2,000	2,000	2,000	-
Health and sanitation	329,261	342,099	281,739	60,360
Debt service	488,833	488,833	488,837	(4)
Transfers to other funds	154,000	339,429	373,576	(34,147)
Total Charges to Appropriations	6,860,769	7,069,006	6,974,459	94,547
Budgetary Fund Balance, June 30	$ 936,389	$ 744,644	$ 976,163	$ 231,519
Utilization of unassigned fund balance	$ 249,995	$ 441,740	$ -	$ (441,740)
Utilization of assigned fund balance	-	-	-	-
	$ 249,995	$ 441,740	$ -	$ (441,740)

See accompanying independent auditors report.

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

SCHEDULE 2

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE BUDGETARY BASIS
BUDGET AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	$ 5,332,305	$ 5,332,305	$ 5,389,228	$ 56,923
Auto excise	440,300	440,300	444,524	4,224
Airplane excise	500	500	6,805	6,305
Boat excise	3,000	3,000	3,950	950
Intergovernmental revenues:				
State revenue sharing	229,659	229,659	236,612	6,953
Homestead reimbursement	46,174	46,174	44,953	(1,221)
Highway block grant	63,800	63,800	63,864	64
Tree growth	-	-	47,334	47,334
Veterans' exemption	1,500	1,500	1,982	482
General assistance	-	-	5,912	5,912
Other intergovernmental revenue	60,336	60,336	48,440	(11,896)
Charges for services:				
Tax lien fees	13,000	13,000	10,378	(2,622)
Clerk fees	16,400	16,400	18,400	2,000
Animal control	2,500	2,500	1,844	(656)
Planning board fees	2,100	2,100	3,260	1,160
Building permits	10,000	10,000	13,871	3,871
Plumbing permits	3,500	3,500	5,588	2,088
Solid waste fees	64,000	64,000	26,545	(37,455)
Solid waste demolition	17,000	17,000	11,776	(5,224)
Commercial waste	85,000	85,000	71,259	(13,741)
Recycling solid waste	7,500	7,500	14,805	7,305
Universal waste	3,500	3,500	3,492	(8)
Trash bags	10,000	10,000	11,845	1,845
Police	36,300	36,300	38,174	1,874
Public works	3,000	3,069	3,000	(69)
Library	-	-	1,950	1,950
Interest income:				
Tax interest	43,000	43,000	23,340	(19,660)
Interest income	2,500	2,500	2,773	273
Miscellaneous revenues:				
Fryeburg Fair	100,700	117,123	115,676	(1,447)
Misc. other	13,200	13,200	90,115	76,915
Transfers from other funds	-	-	2,543	2,543
Amounts Available for Appropriation	$ 6,610,774	$ 6,627,266	$ 6,764,238	$ 136,972

See accompanying independent auditors' report.

SCHEDULE A

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Board of selectmen	$ 8,374	$ -	$ 8,374	$ 8,074	$ 300
Administration	346,562	-	346,562	331,116	15,446
Planning board	500	-	500	642	(142)
Appeals board	500	-	500	198	302
Comprehensive plan	2,000	-	2,000	-	2,000
Conservation Committee	500	-	500	-	500
Recycling Committee	500	-	500	-	500
Professional services	53,000	-	53,000	53,982	(982)
Totals	411,936	-	411,936	394,012	17,924
PUBLIC SAFETY:					
Fire department	124,048	3,585	127,633	125,565	2,068
Saco valley fire department	16,480	-	16,480	16,480	-
Police department	444,514	-	444,514	427,251	17,263
Rescue department	70,384	-	70,384	70,384	-
Totals	655,426	3,585	659,011	639,680	19,331
RECREATION	59,217	-	59,217	59,171	46
PARKS	10,900	-	10,900	8,360	2,540

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
PUBLIC WORKS					
Roads	489,273	-	489,273	460,607	28,666
Totals	489,273	-	489,273	460,607	28,666
LIBRARY	80,863	-	80,863	78,807	2,056
CIVIL SERVICES	146,026	-	146,026	141,249	4,777
DEBT SERVICE	488,833	-	488,833	488,837	(4)
COUNTY TAX	260,583	-	260,583	260,583	-
EDUCATION	3,648,259	-	3,648,259	3,648,259	-
UNCLASSIFIED					
General assistance	14,000	-	14,000	12,348	1,652
Deferred comp	53,500	-	53,500	61,344	(7,844)
Unclassified	43,762	6,385	50,147	49,908	239
Overlay/abatements	12,930	-	12,930	13,979	(1,049)
Totals	124,192	6,385	130,577	137,579	(7,002)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
AGENCY REQUESTS:					
Beautification Comm.	2,000	-	2,000	2,000	-
Totals	2,000	-	2,000	2,000	-
HEALTH AND SANITATION					
Solid waste/recycling	329,261	12,838	342,099	281,739	60,360
Totals	329,261	12,838	342,099	281,739	60,360
TOTAL EXPENDITURES	$ 6,706,769	$ 22,808	$ 6,729,577	$ 6,600,883	$ 128,694

See accompanying independent auditors' report.

SCHEDULE B

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 51,048	$ -	$ 166,083	$ 217,131
Investments	-	-	5,984	5,984
Due from other governments	20,503	-	-	20,503
Due from other funds	95,660	515,807	3,100	614,567
TOTAL ASSETS	$ 167,211	$ 515,807	$ 175,167	$ 858,185
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	17,629	-	21,967	39,596
TOTAL LIABILITIES	17,629	-	21,967	39,596
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	14,989	-	153,200	168,189
Committed	-	515,807	-	515,807
Assigned	134,593	-	-	134,593
Unassigned	-	-	-	-
TOTAL FUND BALANCES	149,582	515,807	153,200	818,589
TOTAL LIABILITIES AND FUND BALANCES	$ 167,211	$ 515,807	$ 175,167	$ 858,185

See accompanying independent auditors' report.

SCHEDULE C

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	$ 104	$ -	$ 611	$ 715
Intergovernmental income	67,956	-	-	67,956
Other	67,281	12,572	-	79,853
TOTAL REVENUES	135,341	12,572	611	148,524
EXPENDITURES				
Capital outlay	-	1,155,766	-	1,155,766
Other	123,621	830	39	124,490
TOTAL EXPENDITURES	123,621	1,156,596	39	1,280,256
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,720	(1,144,024)	572	(1,131,732)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,458	371,918	860	374,236
Operating Transfers (Out)	(3,203)	-	-	(3,203)
TOTAL OTHER FINANCING SOURCES (USES)	(1,745)	371,918	860	371,033
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	9,975	(772,106)	1,432	(760,699)
FUND BALANCES - JULY 1	139,607	1,287,913	151,768	1,579,288
FUND BALANCES - JUNE 30	$ 149,582	$ 515,807	$ 153,200	$ 818,589

See accompanying independent auditors' report.

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, 2012

	Chandler Fund	American Legion	Library	Beautification Fund	Memory Garden	Homeland Security	Canal Campground
ASSETS							
Cash and cash equivalents	$ -	$ -	$ 44,181	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-	20,503	-
Due from other funds	-	43,367	11,650	1,120	164	-	6,342
TOTAL ASSETS	$ -	$ 43,367	$ 55,831	$ 1,120	$ 164	$ 20,503	$ 6,342
LIABILITIES							
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ 17,629	$ -
TOTAL LIABILITIES	-	-	-	-	-	17,629	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	2,874	-
Committed	-	-	-	-	-	-	-
Assigned	-	43,367	55,831	1,120	164	-	6,342
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	43,367	55,831	1,120	164	2,874	6,342
TOTAL LIABILITIES AND FUND BALANCES	$ -	$ 43,367	$ 55,831	$ 1,120	$ 164	$ 20,503	$ 6,342

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2012

	Main St. Festival	Acquifer Fund	Fuel Assistance	Food Pantry	State Park Sharing	DEA Fed Forfeiture	PW Safety Grant	High Visability Enforcement
ASSETS								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	1,195	5,404	12,033	895	-	12	-	-
TOTAL ASSETS	$ 1,195	$ 5,404	$ 12,033	$ 895	$ -	$ 12	$ -	$ -
LIABILITIES								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	12	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	1,195	5,404	12,033	895	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,195	5,404	12,033	895	-	12	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 1,195	$ 5,404	$ 12,033	$ 895	$ -	$ 12	$ -	$ -

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2012

	Underage Drinking River Valley	Byrne JAG Community Grant	Criminal Forfeiture	Snowmobile Muni	GIS Systems Grant	Mulford Grants	Recycling Outreach	Fire Dept. Mulford Grant
ASSETS								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	2,211	277	-	240	-	-	4,784
TOTAL ASSETS	$ -	$ 2,211	$ 277	$ -	$ 240	$ -	$ -	$ 4,784
LIABILITIES								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	2,211	277	-	240	-	-	4,784
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	2,211	277	-	240	-	-	4,784
TOTAL LIABILITIES AND FUND BALANCES	$ -	$ 2,211	$ 277	$ -	$ 240	$ -	$ -	$ 4,784

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2012

	CDBG Planning Grant	Airport Grant Money	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Mulford Grants	Totals
ASSETS							
Cash and cash equivalents	$ -	$ -	$ -	$ 2,539	$ 4,328	$ -	$ 51,048
Due from other governments	-	-	-	-	-	-	20,503
Due from other funds	1,294	758	2,456	-	1,458	-	95,660
TOTAL ASSETS	$ 1,294	$ 758	$ 2,456	$ 2,539	$ 5,786	$ -	$ 167,211
LIABILITIES							
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,629
TOTAL LIABILITIES	-	-	-	-	-	-	17,629
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,294	758	-	2,539	-	-	14,989
Committed	-	-	-	-	-	-	-
Assigned	-	-	2,456	-	5,786	-	134,593
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,294	758	2,456	2,539	5,786	-	149,582
TOTAL LIABILITIES AND FUND BALANCES	$ 1,294	$ 758	$ 2,456	$ 2,539	$ 5,786	$ -	$ 167,211

See accompanying independent auditors' report.

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, 2012

	Chandler Fund	American Legion	Library	Beautification Fund	Memory Garden	Homeland Security	Canal Campground
REVENUES							
Interest income	$ -	$ -	$ 94	$ -	$ -	$ -	$ -
Intergovernmental income	-	-	-	-	-	20,503	-
Other income	4,668	19,325	1,353	30	-	-	6,126
TOTAL REVENUES	4,668	19,325	1,447	30	-	20,503	6,126
EXPENDITURES	4,668	11,049	12,699	1,714	116	17,629	5,853
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	8,276	(11,252)	(1,684)	(116)	2,874	273
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	(660)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(660)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	-	8,276	(11,912)	(1,684)	(116)	2,874	273
FUND BALANCES - JULY 1	-	35,091	67,743	2,804	280	-	6,069
FUND BALANCES - JUNE 30	$ -	$ 43,367	$ 55,831	$ 1,120	$ 164	$ 2,874	$ 6,342

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, 2012

	Main St. Festival	Acquifer Fund	Fuel Assistance	Food Pantry	State Park Sharing	DEA Fed Forfeiture	PW Safety Grant	High Visability Enforcement
REVENUES								
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental income	-	-	-	-	848	1,016	954	-
Other income	-	6,485	2,799	-	-	-	-	-
TOTAL REVENUES	-	6,485	2,799	-	848	1,016	954	-
EXPENDITURES	-	-	3,856	-	-	1,004	954	1,575
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	6,485	(1,057)	-	848	12	-	(1,575)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	(2,543)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(2,543)	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-	6,485	(1,057)	-	(1,695)	12	-	(1,575)
FUND BALANCES - JULY 1	1,195	(1,081)	13,090	895	1,695	-	-	1,575
FUND BALANCES - JUNE 30	$ 1,195	$ 5,404	$ 12,033	$ 895	$ -	$ 12	$ -	$ -

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, 2012

	Underage Drinking River Valley	Byrne JAG Community Grant	Criminal Forfeiture	Snowmobile Muni	GIS Systems Grant	Mulford Grants	Recycling Outreach	Fire Dept. Mulford Grant
REVENUES								
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental income	2,300	-	-	-	5,000	24,900	-	5,000
Other income	-	-	-	18,318	-	-	-	-
TOTAL REVENUES	2,300	-	-	18,318	5,000	24,900	-	5,000
EXPENDITURES	5,450	-	1,200	18,318	4,760	24,900	500	447
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,150)	-	(1,200)	-	240	-	(500)	4,553
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(3,150)	-	(1,200)	-	240	-	(500)	4,553
FUND BALANCES - JULY 1	3,150	2,211	1,477	-	-	-	500	231
FUND BALANCES - JUNE 30	$ -	$ 2,211	$ 277	$ -	$ 240	$ -	$ -	$ 4,784

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, 2012

	CDBG Planning Grant	Airport Grant Money	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Mulford Beautification Grants	Totals
REVENUES							
Interest income	$ -	$ -	$ -	$ 5	$ 5	$ -	$ 104
Intergovernmental income	4,620	2,115	-	-	-	700	67,956
Other income	-	-	1,320	2,534	4,323	-	67,281
TOTAL REVENUES	4,620	2,115	1,320	2,539	4,328	700	135,341
EXPENDITURES	4,728	1,357	144	-	-	700	123,621
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(108)	758	1,176	2,539	4,328	-	11,720
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	1,458	-	1,458
Operating Transfers (Out)	-	-	-	-	-	-	(3,203)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	1,458	-	(1,745)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(108)	758	1,176	2,539	5,786	-	9,975
FUND BALANCES - JULY 1	1,402	-	1,280	-	-	-	139,607
FUND BALANCES - JUNE 30	$ 1,294	$ 758	$ 2,456	$ 2,539	$ 5,786	$ -	$ 149,582

See accompanying independent auditors' report.

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 of trust funds.

SCHEDULE F

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2012

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Vehicle Capital Reserve	Fund Balance Reserve	General Engineering
ASSETS							
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due from other funds	119,927	161,847	1,815	18,210	-	185,429	3,577
TOTAL ASSETS	$ 119,927	$ 161,847	$ 1,815	$ 18,210	$ -	$ 185,429	$ 3,577
LIABILITIES							
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	119,927	161,847	1,815	18,210	-	185,429	3,577
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	119,927	161,847	1,815	18,210	-	185,429	3,577
TOTAL LIABILITIES AND FUND BALANCES	$ 119,927	$ 161,847	$ 1,815	$ 18,210	$ -	$ 185,429	$ 3,577

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2012

	ADA Upgrades, Legion, Town Office	Transfer Station Concrete Pads	Equipment Capital Reserve	Building/Grounds Capital Reserve	Fire Dept Radios	Totals
ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -
Due from other funds	3,316	-	4,035	17,651	-	515,807
TOTAL ASSETS	$ 3,316	$ -	$ 4,035	$ 17,651	$ -	$ 515,807
LIABILITIES						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	3,316	-	4,035	17,651	-	515,807
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	3,316	-	4,035	17,651	-	515,807
TOTAL LIABILITIES AND FUND BALANCES	$ 3,316	$ -	$ 4,035	$ 17,651	$ -	$ 515,807

See accompanying independent auditors' report.

SCHEDULE G

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Vehicle Capital Reserve	Fund Balance Reserve	General Engineering
REVENUES							
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other income	-	-	-	11,742	-	-	-
TOTAL REVENUES	-	-	-	11,742	-	-	-
EXPENDITURES							
Capital outlay	10,433	999,883	3,185	11,688	35,938	-	16,144
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,433	999,883	3,185	11,688	35,938	-	16,144
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,433)	(999,883)	(3,185)	54	(35,938)	-	(16,144)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	10,000	75,916	5,000	6,573	24,000	185,429	-
Operating Transfers (Out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	75,916	5,000	6,573	24,000	185,429	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(433)	(923,967)	1,815	6,627	(11,938)	185,429	(16,144)
FUND BALANCES - JULY 1	120,360	1,085,814	-	11,583	11,938	-	19,721
FUND BALANCES - JUNE 30	$ 119,927	$ 161,847	$ 1,815	$ 18,210	$ -	$ 185,429	$ 3,577

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	ADA Upgrades, Legion, Town Office	Transfer Station Concrete Pads	Equipment Capital Reserve	Buildings/Grounds Capital Reserve	Fire Dept Radios	Totals
REVENUES						
Interest income	$ -	$ -	$ -	$ -	$ -	$ -
Other income	-	-	-	-	830	12,572
TOTAL REVENUES	-	-	-	-	830	12,572
EXPENDITURES						
Capital outlay	-	8,000	40,361	30,134	-	1,155,766
Other	-	-	-	-	830	830
TOTAL EXPENDITURES	-	8,000	40,361	30,134	830	1,156,596
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(8,000)	(40,361)	(30,134)	-	(1,144,024)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	36,000	29,000	-	371,918
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	36,000	29,000	-	371,918
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	-	(8,000)	(4,361)	(1,134)	-	(772,106)
FUND BALANCES - JULY 1	3,316	8,000	8,396	18,785	-	1,287,913
FUND BALANCES - JUNE 30	$ 3,316	$ -	$ 4,035	$ 17,651	$ -	$ 515,807

See accompanying independent auditors' report.

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.

SCHEDULE H

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2012

	Cemetery	School	Reforestation Funds	Hospital Trust	Eastman	Totals
ASSETS						
Cash and cash equivalents	$ 123,485	$ 550	$ 7,000	$ 32,758	$ 2,290	$ 166,083
Investments	-	5,984	-	-	-	5,984
Due from other funds	-	2,900	-	-	200	3,100
TOTAL ASSETS	$ 123,485	$ 9,434	$ 7,000	$ 32,758	$ 2,490	$ 175,167
LIABILITIES						
Due to others funds	$ 21,766	$ -	$ 201	$ -	$ -	$ 21,967
TOTAL LIABILITIES	21,766	-	201	-	-	21,967
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	101,719	9,434	6,799	32,758	2,490	153,200
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	101,719	9,434	6,799	32,758	2,490	153,200
TOTAL LIABILITIES AND FUND BALANCES	$ 123,485	$ 9,434	$ 7,000	$ 32,758	$ 2,490	$ 175,167

See accompanying independent auditors' report.

SCHEDULE I

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Cemetery	School	Reforestation Funds	Hospital Trust	Eastman	Totals
REVENUES						
Investment income	$ 386	$ 133	$ 14	$ 66	$ 12	$ 611
Other income	-	-	-	-	-	-
TOTAL REVENUES	386	133	14	66	12	611
EXPENDITURES	39	-	-	-	-	39
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	347	133	14	66	12	572
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	660	-	-	-	200	860
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	660	-	-	-	200	860
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	1,007	133	14	66	212	1,432
FUND BALANCES - JULY 1	100,712	9,301	6,785	32,692	2,278	151,768
FUND BALANCES - JUNE 30	$ 101,719	$ 9,434	$ 6,799	$ 32,758	$ 2,490	$ 153,200

See accompanying independent auditors' report.

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 assets.

SCHEDULE J

TOWN OF FRYEBURG, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2012

	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	1,091,812	-	1,469,621
Public Works	-	378,562	759,714	7,334,101	8,472,377
Recreation	70,000	591,043	54,003	-	715,046
Health and sanitation	55,000	150,000	148,640	-	353,640
Town-Wide	-	739,642	6,000	-	745,642
Total General Capital Assets	246,250	2,330,038	2,060,169	7,334,101	11,970,558
Less: Accumulated Depreciation	-	(1,474,041)	(1,584,765)	(2,155,149)	(5,213,955)
Net General Capital Assets	$ 246,250	$ 855,997	$ 475,404	$ 5,178,952	$ 6,756,603

See accompanying independent auditors' report.

SCHEDULE K

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2012

	General Capital Assets 7/1/11	Additions	Deletions	General Capital Assets 6/30/12
General Government	$ 206,732	$ 7,500	$ -	$ 214,232
Public Safety	2,028,841	93,343	(652,563)	1,469,621
Public Works	7,419,106	1,123,271	(70,000)	8,472,377
Recreation	720,045	3,501	(8,500)	715,046
Health and Sanitation	331,200	29,940	(7,500)	353,640
Town-Wide	745,642	-	-	745,642
Total General Capital Assets	11,451,566	1,257,555	(738,563)	11,970,558
Less: Accumulated Depreciation	(5,457,406)	(261,172)	504,623	(5,213,955)
Net General Capital Assets	$ 5,994,160	$ 996,383	$ (233,940)	$ 6,756,603

See accompanying independent auditors' report.

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 2014

I offer the following budget information to assist you when voting on the warrant articles June 13, 2013. Included with the information is a 5-year summary comparison from Fiscal Year 2010 to the proposed Fiscal Year 2014 budget. Our goal was to minimize any increase from last year. You will notice in the Increase/Decrease column, which is the comparison of the FY13 and FY14 budgets, the majority of department totals show a decrease from last year.

The budget includes a 2% wage increase for full and part-time employees. This year we were faced with a 7-1/2% increase in premiums for the medical insurance plan offered to the full-time employees. Beginning July 1, 2013, we will change plans. We will still provide medical insurance through the Maine Municipal Employees Health Trust. By changing the plan offered, the premium increase will be 2% from last year. As part of the employee's benefit package, the Town pays 100% of the employee's medical insurance. Beginning July 1, the Town and the employee will each pay 50% of the family premium. In past years, the Town paid 65% and the employee paid 35% of the family premium. This will decrease the Town's share and increase the employee share of the premiums, making a more equitable share of the premium cost.

The addition of the 32 hour weekly position to the Town Office staff has worked out very well. We hired Ruth after the budget was approved last June. We have adjusted the budget for her to work 40 hours during scheduled vacations and sick time out by other staff. She is crossed trained to perform many duties performed by the Finance Director and Town Clerk.

There is an increase of $3,867 to the Civil Service budget, even though we were able to show decreases in several of the account lines within that budget. New to this budget is a $5,000 stipend for a Safety Coordinator. We have been working hard the past three years to comply with many of the health and safety issues that need to be addressed with our buildings and grounds, equipment and vehicles. It is of the upmost importance and our responsibility to make sure that everyone who works on any of our properties and uses our equipment and vehicles, and any visitors, are in a safe and healthy environment. The Safety Coordinator will be responsible to write a Safety Plan for the Town, work with all department heads to bring everything into compliance, and conduct monthly reviews and inspections. We are waiting for a report from The Maine Department of Labor, Workplace Safety & Health Division after a 4-day inspection by them last month.

There is a $37,125 increase in the Miscellaneous Budget. We have a 60% increase in the Insurance line for Property, Casualty, Bonding, and Liability Insurances for the Town. This is due to several large claims against the Town that were filed in 2010 and prior and paid after the claim dates. Unemployment Insurance shows a 108% increase and Deferred Compensation Retirement has increased by 47% due to an increase in employee participation.

The Capital Account shows an increase of $55,000. Last year we budgeted to do a half mile of road repairs on Little Chatham Road. We are asking for $30,000 to complete Phase 2 of that half mile section of road. We are also asking for $40,000 to complete Phase 2 of the 1 mile section of Hemlock Bridge Road that was budgeted last June.

Two years ago we completed road reconstruction on several of our in town streets. We are asking for $154,000 to complete the remaining section of Maple Street, Maple Street Extension, Hillside and Dana Streets. We will reclaim and fine grade these streets, installing culverts, fabric, gravel, and 2" of base pavement. The 1-1/4" of surface pavement is not included in this cost. We are expecting to budget for the surface pavement in FY15 and would anticipate completing the work next year.

New to the Capital Account this year is $10,000 for the Mountain Division Rail Trail. Part of the Town's responsibility for the grant funding we received to have this wonderful trail built in Fryeburg, is the responsibility of maintenance. This account will provide us with money needed to maintain the trail as needed. Right now we need to replace 3 gates and bollards. We plan to purchase other items needed to help with the maintenance required.

We are asking for $8,000 in the Capital Equipment Account to purchase a plasma cutter to cut metal and to purchase a second commercial mower to be used by the Maintenance Crew taking care of all Town land, Cemeteries, and Parks. Both purchases will reduce our labor costs.

You will see both decreases and increases in the Debt Service Account which result in a $21,842 decrease. In October 2012, we made the final payment of $10,953 for the 2011 Ford Police Truck and in May 2013 the final payment of $36,243 was made for the salt shed at the town garage.

We need to replace the one-ton and plow used by the Highway Department. The 1997 one-ton can no longer be used and is a main resource in performing what we need to do. We don't need to replace the body, because the body on the 1997 is new.

We also plan to replace the 2004 truck that is used daily by the Public Works Director. The truck now has 130,000 miles and an increase in rusting problems, the transmission has been replaced once and is now slipping again. The annual payment to finance both trucks together for five years is approximately $17,500.

A few months ago we had to replace the 2006 Ford police cruiser because it was determined not to be a dependable, safe, and cost effective vehicle to operate. We purchased a 2013 Ford Interceptor with money acquired from drug forfeitures and money in the fund balance account. We now have to replace the 2008 cruiser, which has 150,000 miles, for many of the same reasons. We are anticipating a 3 year finance plan with a first year payment of approximately $10,360.

The Police, or Law Enforcement Budget, will be decided on June 11th when you vote by secret ballot on question 3. You will find three budgets under Article 5 of the Warrant Explanation and Budgets section that follows my letter.

I would like to thank the department heads for preparing their budgets and working with me to avoid increases while still presenting budgets to provide the resources needed to operate. I would also like to thank Hannah Warren and Bill Mosher who were the only two members of the Budget Committee who were able to meet with the Selectmen and myself during the budget review process.

We hope you will support the budget as presented. Please don't hesitate to call me at the Town Office if you have questions about any of the budgeted items.

TOWN OF FRYEBURG 2013-2014 BUDGET SUMMARY -5-YEAR COMPARISON						
	FY10	**FY11**	**FY12**	**FY13**	***FY14***	***Increase Decrease***
Administration	373,926	350,000	346,563	387,729	383,303	*(4,426)*
Selectmen	9,075	8,674	8,374	8,374	8,374	*0*
Planning Board	4,240	2,088	500	500	500	*0*
Economic Development	1,160	820				
Appeals Board	1,290	719	500	500	500	*0*
Conservation Committee	1,235	650	500	500	500	*0*
Recycling Committee	500	500	500			
Beautification			2,000	2,000	2,000	*0*
Comprehensive Plan			2,000	2,000	2,000	*0*
Professional Services	70,500	63,000	53,000	23,500	22,600	*(900)*
General Assistance	16,000	14,000	14,000	14,000	14,000	*0*
Recreation	71,245	71,278	59,218	67,825	67,394	*(431)*
Library	96,386	91,784	80,863	73,661	72,270	*(1,391)*
Law Enforcement	388,510	432,848	444,515	481,260	589,960	*108,700*
Accrued Vacation Contingency					25,000	*25,000*
Fire Department	134,245	138,610	124,049	138,639	136,994	*(1,645)*
Saco Valley Fire Department	13,400	15,800	16,480	18,575	18,925	*350*
Rescue	82,601	78,685	70,384	70,371	70,069	*(302)*
Civil Services	135,750	135,722	146,027	147,165	151,032	*3,867*
Parks	13,000	11,000	10,900	12,175	10,700	*(1,475)*
Solid Waste	374,675	382,136	329,262	305,176	296,449	*(8,727)*
Debt Service	578,641	512,738	488,834	510,966	489,123	*(21,843)*
Public Works	401,155	468,393	489,274	550,186	519,366	*(30,820)*
Miscellaneous	57,329	28,750	97,262	103,511	140,636	*37,125*
Total Municipal Without Capital	**2,824,863**	**2,808,195**	**2,785,003**	**2,918,611**	**3,021,695**	*103,084*
Capital	16,000	0	154,000	212,000	267,000	*55,000*
Total Municipal With Capital	**2,840,863**	**2,808,195**	**2,939,003**	**3,130,611**	**3,288,695**	*158,084*
MSAD #72	3,405,518	3,566,801	3,648,259	3,650,441	3,806,061	*155,620*
County	249,024	256,236	260,583	284,860	276,525	*(8,335)*
Total	**6,495,405**	**6,631,232**	**6,847,845**	**7,065,912**	**7,371,281**	*305,369*

Warrant Explanation and Budgets for Fiscal Year 2013/2014

ARTICLE 1. A Moderator is elected for June 11 and June 13.

ARTICLE 2. Secret Ballot voting for one Selecman; two School Board Directors and one Alternate.

ARTICLE 3 - The Secret Ballot question for this article is the question on a petition submitted to the Selectmen and signed by 179 registered voters asking the Town to disband the Fryeburg Police Department and for the Selectmen to contract with Oxford County Sheriff's Department to provide law enforcement coverage to the Town. Refer to Article 5 for the budgets for Local Police with 6 officers; Oxford County with 4 deputies and with 5 deputies.

ARTICLE 4 - ADMINISTRATION

Salaries & Wages: Full-Time and Election Workers.	245,572	One salary position: Town Manager. 2% COLA for 5 full time positions: Code Officer/Assessor; Finance Director; Town Clerk; Deputy Clerk/General Assistance/Health Officer; Office Clerk.
Taxes, Workers Compensation	20,071	Payroll taxes and workers compensation.
Health Insurance	57,082	Health Insurance for 6 full time staff.
Employees Costs	7,500	Travel, training, dues and subscriptions.
Supplies	22,800	Postage, Registry fees (for filing liens, discharges, foreclosures), tax bills, town reports, cleaning supplies, office supplies, advertising notices, election supplies, check printing, certified mailers, receipt tape, print cartridges, toners, paper, etc.
Utilities	7,840	Electricity, heat, water, internet, telephone.
Repair & Maintenance	3,900	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	18,538	Annual municipal software license. Copier lease. Security system. Town web site. Postage meter rental. Cleaning services. Computer Tech. Trash removal.
Total Administration	**383,303**	

ARTICLE 5 - Law Enforcement for Local Police With 6 Officers		
Salaries & Wages Full Time	242,668	2% COLA for 1 salary position: Chief; 5 full time positions: Lieutenant and 4 officers.
Wages - Reserve Officers	90,245	Reserve shifts to cover vacations, sick time, river patrol, court, Academy training, and the Fair.
Taxes, Workers Compensation	33,015	Payroll taxes and workers compensation
Health Insurance	64,570	Health Insurance for 6 full time staff
Employees Costs	9,451	Travel, training, dues, and subscriptions. Ammunition. Academy tuition, mileage, and testing.
Supplies	8,900	Uniforms, postage, copier paper, computer and office supplies
Utilities	6,527	Metro switcher, 2 air cards, cell phones, internet line, phone and fax line.
Repair & Maintenance	41,975	Gas for vehicles and boats. Parts and labor for 3 vehicles, 3 boats, 4 trailers. Equipment for new cruiser.
Building Expense	5,162	Rental expense to Fryeburg Rescue for heat, electricity, water, and insurance.
Contractual Services	9,536	Police software license. Computer technician. Cleaning services.
Total Police With 6 Officers	**512,049**	*Additional expenses for Police Budget not included in this total include: Debt Service Budget: 1st Year Payment for New Cruiser $10,360. Miscellaneous Budget: Retirement $8,900; Property, Casualty, Liability Insurances $9,200. Total $28,460. (Actual Police Expense **$540,509**).*

ARTICLE 5 - Law Enforcement for County with 4 Deputies	
Wages 4 Deputies	170,000
River Details, Ovetime, Other	45,000
Fringe Benefits	107,500
Operation / County Vehicles	35,600
Fuel for Boats	960
Fryeburg Fair	10,000
Boats Maintenance	3,000
Insurance / Property, Casualty, Liability	2,400
Training,Oother	1,000
Clothing, Clothing Materials	16,000
Cruisers, Security	55,000
Equipment, Radios	7,200
Computers Cell/Air Cards	9,400
Spillman Licenses (4)	7,200
Total County With 4 Deputies	**470,260**

ARTICLE 5 - Law Enforcement for County with 5 Deputies	
Wages 5 Deputies	212,500
River Details, Ovetime, Other	50,000
Fringe Benefits	131,250
Operation / County Vehicles	44,500
Fuel for Boats	960
Fryeburg Fair	7,400
Boats Maintenance	3,000
Insurance / Property, Casualty, Liability	3,000
Training,Oother	1,250
Clothing, Clothing Materials	20,000
Cruisers, Security	82,500
Equipment, Radios	7,200
Computers Cell/Air Cards	17,400
Spillman Licenses (5)	9,000
Total County With 5 Deputies	**589,960**

ARTICLE 6 -ACCRUED VACATION CONTINGENCY		
Accrued Vacation for Police	**25,000**	To cover the expense to pay accrued vacation for police if Article 3 passes to disband the Police.
ARTICLE 7 - SOLID WASTE		
Salaries & Wages Full Time	58,521	2% COLA for 2 full time staff. Holiday overtime.
Taxes, Workers Compensation	6,877	Payroll taxes and workers compensation.
Health Insurance	20,676	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	6,325	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. Fans for recycling building. Door Opener.
Contractual Services	183,550	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.
Total Solid Waste	**296,449**	

ARTICLE 8 - PUBLIC WORKS		
Salaries & Wages Full Time	180,236	2% COLA for 1 salary position, 3 full time crew, 2 seasonal maintenance crew, 1 loader operator for snow removal. Overtime.
Taxes, Workers Compensation	22,588	Payroll taxes and workers compensation.
Health Insurance	34,002	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	14,340	Heat, water, electricity, internet, telephone.
Repair & Maintenance	143,500	Vehicle and equipment parts and maintenance. Gas and diesel. Sidewalk repairs. Road maintenance. Patching. Gravel.
Contractual Services	38,900	Cleaning services. Sidewalk plowing, shoveling and sanding town office and library, plowing East Fryeburg Fire Station and Elkins Brook hydrant, and snow hauling. Equipment rentals. Crosswalk striping.
Total Public Works	**519,366**	

ARTICLE 9 - FIRE DEPARTMENT		
Salaries & Wages Full Time	73,148	2% COLA for full-time Fire Chief. Stipends for 2 Assistant Chiefs. On call Firemen. Janitorial.
Taxes, Workers Compensation	9,156	Payroll taxes and workers compensation.
Health Insurance	7,865	Health insurance for fire chief.
Employees Costs	4,500	Travel, training, dues & subscription. Hepatitis Vaccines. Airpack physicals.
Supplies	7,800	Office and bathroom supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for firecalls.
Utilities	12,310	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	20,600	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel.
Contractual Services	1,615	Software license. Computer Technicial support. Fire extinguishers. Trash pickup.
Total Fire Department	**136,994**	
ARTICLE 10 - LIBRARY		
Salaries & Wages Full & Part Time	34,485	2% COLA Librarian and Assistant Librarian.
Taxes, Workers Compensation	2,728	Payroll taxes and workers compensation.
Health Insurance	7,865	Health Insurance for full-time librarian.
Employees Costs	332	Dues and subscription. Training and travel.
Supplies	14,350	Office and bathroom supplies. Books, programming and postage. Book covering machine for refurbished books.
Utilities	7,450	Heat, water, electricity, telephone, fax.
Repair & Maintenance	2,000	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	3,060	Cleaning services. Computer technician support. Copier Maintenance Agreement. Trash pickup.
Total Library	**72,270**	
ARTICLE 11 - RECREATION		
Salaries & Wages Full & Part Time	47,000	2% COLA for Recreation Director.
Taxes, Workers Compensation	4,618	Payroll taxes and workers compensation.
Health Insurance	7,708	Health insurance for Recreation Director.
Repair & Maintenance	8,500	For field maintenance.
Total Recreation	**67,825**	

ARTICLE 12 - Equipment Capital Reserve	
Public Works Department	**8,000**
Plasma cutter to cut metal. Commercial mower for mowing town owned lands, cemeteries, and parks.	
Equipment Capital Reserve	**8,000**
ARTICLE 13 - Fire Department Truck Fund Account	
The current truck fund balance is $134,927. Adding $25,000 will increase the balance to $159,927.	
Fire Department Truck Fund	**25,000**
ARTICLE 14 - All Road Reserve Accounts	
Little Chatham Road (gravel road)	**30,000**
6" of gravel needed to complete rebuilding 1/2 mile. Additional gravel needed to grade the last half mile to the town line.	
Hemlock Bridge Road (gravel road)	**40,000**
6" of gravel needed to complete rebuilding 1 mile.	
Maple Street	**110,000**
Proposed work is from Smith Street to Main Street. Reclaim and fine grade 6,850 s.y.: 200 l.f.of 15" culverts. 2" base pavement (800 tons). 100 c.y. gravel shoulder. The 1-1/4" of surface pavement is not included in this total. The surface pavement will be budgeted in FY15.	
Maple Street Extension	**7,000**
Proposed work includes reclaim and fine grade 400 s.y. 2" base pavement (50) tons). 10 c.y. gravel shoulders. The 1-1/4" of surface pavement is not included in this total. The surface pavement will be budgeted in FY15.	
Hillside Street	**22,000**
Proposed work includes reclaim and fine grade 1,480 s.y. 2" base pavement (180 tons). 30 c.y. gravel shoulders. The 1-1/4" of surface pavement is not included in this total. The surface pavement will be budgeted in FY15.	
Dana	**15,000**
Proposed work includes reclaim and fine grade 880 s.y. 2" base pavement (120 tons). 20 c.y. gravel shoulder. The 1-1/4" of surface pavement is not included in this total. The surface pavement will be budgeted in FY15.	
Mountain Division Rail Trail	**10,000**
Replace Bollards and (3) gates. Trail markers. Litter bags. Maintenance as needed.	
Total Roads/Sidewalks Capital Reserve Account	**234,000**
ARTICLE 15. Provide contract services from the Saco Valley Fire Department for first response in North Fryeburg and support as needed in the rest of the Town.	**18,925**
ARTICLE 16. Provides contract services from Fryeburg Rescue which is a separate non profit organization, not a Town department.	**70,069**

ARTICLE 17. Debt Service		
Haleytown Road Bond Principal	4 annual payments due. Final payment due Nov. 2016	66,512
Haleytown Road Bond Interest	3 annual payments due. Final payment due May 2016.	3,110
Road Bond	6 annual payments due. Final payment due Nov. 2018	346,000
10-Wheeler	5 annual payments due. Final payment due Jan. 2018	29,706
Grader Lease	4 annual payments due. Final payment due Oct. 2016.	15,935
One-Ton cab and chassis with plow and additional head gear and A-Fram to be used with the York rake. This will replace the 1997 Ford F350 that is no longer operable to be used by Public Works. The 10' long dump body on the 1997 is new and will be used with the new one-ton.		
Crew Cab with short body and plow to replace the 2004 truck with 130,000 that is used daily by the Public Works Director. The transmission was replaced a few years ago and slips frequently. Work is needed due to rusting that is spreading. This truck was purchased new for the Police Department and was transferred to Public Works with 40,000 miles. A crew cab will eliminate the use of private vehicles when 4 crew are traveling for trainings.		
The estimated cost for each truck is $40,000. We are proposing to finance both under one lease purchase for 5 years with an estimated annual payment of $17,500.		17,500
We plan to replace the 2008 Crown Victoria with 150,000 miles. The new cruiser will be financed for 3 years. Year 1 payment is $10,360. If Article 3 passes to disband the police, Debt Service will be reduced by $10,360.		10,360
Total	Debt Service Appropriation if Article 3 passes: $478,763.	**489,123**

ARTICLE 18. Town Boards & Committees		
Comprehensive Plan Committee		2,000
Conservation Commission		500
Beautification Committee		2,000
Board of Selectmen		8,374
Planning Board		500
Appeals Board		500
	Total	**13,874**

ARTICLE 19. Provides emergency General Assistance for Town residents in need. The State reimburses 50% of assistance granted.	**14,000**

ARTICLE 20. Professional Services		
Legal Services		8,000
Auditor		12,000
Assessing		2,600
	Total	**22,600**

ARTICLE 21. Civil Services		
Animal Control Officer		6,500
Emergengy Management Director		500
Safety Coordinator		5,000
Taxes and Workers Compensation		1,006
Travel, training, supplies		1,000
Supplies		150
EMA Generator		1,000
Tree Removal		5,000
Street & Traffic Lights		24,960
Hydrants		105,916
	Total	**151,032**

ARTICLE 22. Town Parks		
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
Eastman Park maintenance.		500
Canal Bridge Campground security coverage.		4,500
	Total	**10,700**

ARTICLE 23. Town Owned Buildings		
Historical Society Building. Water, heat, electricity.		2,605
Old Town Hall. Heat and electricity.		140
Old Town Garage. Electricity.		150
Eastern Slope Airport. Town leases to Airport Authority. Town's operating share.		12,000
	Total	**14,895**

ARTICLE 24. Town Insurances		
Unemployment		16,218
Insurance: Property, Casualty, Bonding, Liability. (Police $9,200)		56,000
Deferred Compensation Retirement. (Police $8,900)		25,000
Total	Town Insurances Appropriation if Article 3 passes: $79,118.	**97,218**

ARTICLE 25 - Social Service Agencies	
Seventeen agencies requested a total of $28,125. Appropriation will be determined by the selectmen at their first meeting after funding has been approved.	**10,000**

ARTICLE 26. Service Organizations		
Harvest Hill Animal Shelter		3,449
Fryeburg Fish & Game		1,000
Brownfield Food Pantry		6,500
Maine Municipal Association		4,300
Southern Maine Regional Planning Commission		874
Saco River Corridor Commission		300
The Philanthropy Foundation		250
	Total	**16,673**

ARTICLE 27. Unclassified Events	
Flags and grave markers for Veteran's graves	850.00
Fourth of July Parade	500.00
Memorial Day Parade	500.00
Total	**1,850.00**

ARTICLE 28. Approval of the article is required to appropriate this money to a snowmobile club.

ARTICLE 29. Historically the Town has returned up to 85% to Valley Vision to support their efforts to record and air Town meetings and events. A portion of this money will be used by the Town to upgrade its own broadcasting equipment when needed.

ARTICLE 30. Approval of the article is required by law to accept prepayment of taxes.

ARTICLE 31. Establishes due dates to collect taxes twice a year. The 7% interest rate applies only to the 2014 taxes.

ARTICLE 32. 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 33. 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 34. Allows the Selectmen to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

ARTICLE 35. Allows the Selectmen to sell items no longer useful or needed. Normal items would include vehicles and equipment.

ARTICLE 36. Allows using these revenues to reduce the property tax commitment.

ARTICLE 37. Authorizes the payments of unanticipated expenses for the budget year ending June 30, 2013 to be taken from undesignated surplus.

ARTICLE 38. Allows balances to be carried forward to designated accounts the next fiscal year, to pay for appropriations not yet paid or scheduled after the end of the fiscal year and to carry forward any fund balance in excess of the fund balance requirement of 15% to designated accounts as approved by the Selectmen.

ARTICLE 39. Authorizes the Selectmen to sell the Old Town Garage and put the proceeds in the Building and Grounds Reserve Account to be used to repair exisiting town buildings or to purchase new buildings.

ARTICLE 40. Authorizes the Selectmen to put all proceeds from Timber Harvest projects into the Building and Grounds Reserve Account to be used for projects related to upgrading and maintaining town lands.

ARTICLE 41. Authorizes the Selectmen to re-appropriate $3,316 to an account for "Town ADA Upgrades".

ARTICLES 42. Authorizes the Selectmen to re-appropriate $1,195 to the Bradley Park Account.

ARTICLES 43. Authorizes the Selectmen to re-appropriate $895 to the General Fund Account.

ARTICLES 44. Authorizes amending Section 24 and 25 of the Land Use Ordinance as related to the Floodplain Management Standards.Copies of the ordinance changes are available at the Town Office.

ARTICLES 45. Approval of this article is needed to spend the amount approved in the preceeding articles. The tax levy limit was calculated using revenue and assessment estimates that were unknown at the time of calculating the tax levy limit.

TOWN OF FRYEBURG
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT

Tuesday, June 11, 2013
and
Thursday, June 13, 2013

Secret Ballot Election June 11, 2013 from 8:00 a.m. to 8:00 p.m.
American Legion, 47 Bradley Street

<<<<<<<<<<<<<<<<<<<<<<<<

Town Meeting June 13, 2013
6 p.m.
Leura Hill Eastman Performing Arts Center
18 Bradley Street

To Philip Weymouth, 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 11th day of June, A.D. 2013, at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 and Article 3** as set out below; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.;

And, to notify and warn said inhabitants to meet at the Leura Hill Eastman Performing Arts Center, 18 Bradley Street in said Town on Thursday, the 13th day of June 2013 at 6 p.m., then and there to act on **Article 3 through 45** 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 disband the Fryeburg Police Department and for the Fryeburg Board of Selectmen to enter into a contract with the Oxford County Sheriff's Department for coverage within the said Town.

Article 4. To see if the Town will vote to raise and appropriate the sum of $383,303 for the Administration Account.

Selectmen recommend: 3-0	$383,303
Last Year Appropriated	$387,728.96

Article 5. To see if the Town will vote to raise and appropriate the sum of $589,960 for the Law Enforcement Account.

Selectmen recommend: 3-0	$589,960
Last Year Appropriated	$481,259.54

Article 6. To see if the Town will vote to raise and appropriate the sum of $25,000 for Accrued Vacation Contingency.

Selectmen recommend: 3-0	$25,000

Article 7. To see if the Town will vote to raise and appropriate the sum of $296,449 for the Solid Waste Department Account.

Selectmen recommend: 3-0	$296,449
Last Year Appropriated	$305,176.05

Article 8. To see if the Town will vote to raise and appropriate the sum of $519,366 for the Public Works Department Account.

Selectmen recommend: 3-0	$519,366
Last Year Appropriated	$550,185.50

Article 9. To see if the Town will vote to raise and appropriate the sum of $136,994 for the Fryeburg Fire Department Account.

Selectmen recommend: 2-0-1	$136,994
Last Year Appropriated	$138,638.72

Article 10. To see if the Town will vote to raise and appropriate the sum of $72,270 for the Library Account.

Selectmen recommend: 3-0	$72,270
Last Year Appropriated	$73,660.53

Article 11. To see if the Town will vote to raise and appropriate the sum of $67,394 for the Recreation Department.

Selectmen recommend: 3-0	$67,394
Last Year Appropriated	$67,825.41

Article 12. To see if the Town will vote to raise and appropriate the sum of $8,000 for the Equipment Capital Reserve Account.

Selectmen recommend: 3-0	$8,000
Last Year Appropriated	$25,000

Article 13. 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
Last Year Appropriated	$15,000

Article 14. To see if the Town will vote to raise and appropriate the sum of $234,000 for the Roads/Sidewalks Capital Reserve Account.

Selectmen recommend: 3-0	$234,000
Last Year Appropriated	$172,000

Article 15. To see if the Town will vote to raise and appropriate the sum of $18,925 for the Saco Valley Fire Department.

Selectmen recommend: 3-0	$18,925
Last Year Appropriated	$18,575

Article 16. To see if the Town will vote to raise and appropriate the sum of $70,069 for Fryeburg Rescue.

Selectmen recommend: 3-0	$70,069
Last Year Appropriated	$70,370.56

Article 17. To see if the Town will vote to raise and appropriate the sum of $489,123 for the Debt Service Account.

Selectmen recommend: 2-1	$489,123
Last Year Appropriated	$510,965.57

Article 18. To see if the Town will vote to raise and appropriate the sum of $13,874 for Town Boards and Committees Accounts.

Selectmen recommend: 3-0	$13,874
Last Year Appropriated	$13,874

Article 19. 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
Last Year Appropriated	$14,000

Article 20. To see if the Town will vote to raise and appropriate the sum of $22,600 for the Professional Services Account.

Selectmen recommend: 3-0	$22,600
Last Year Appropriated	$23,500

Article 21. To see if the Town will vote to raise and appropriate the sum of $151,032 for the Civil Services Account.

Selectmen recommend: 3-0	$151,032
Last Year Appropriated	$147,164.75

Article 22. 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
Last Year Appropriated	$12,175.00

Article 23. To see if the Town will vote to raise and appropriate the sum of $14,895 for the annual expenses for Town owned buildings.

Selectmen recommend: 3-0	$14,895
Last Year Appropriated	$15,413

Article 24. To see if the Town will vote to raise and appropriate the sum of $97,218 for Unclassified Town Insurances.

Selectmen recommend: 3-0	$97,218
Last Year Appropriated	$59,800

Article 25. 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
Last Year Appropriated	$10,000

Article 26. To see if the Town will vote to raise and appropriate the sum of $16,673 for Unclassified Service Organizations.

Selectmen recommend: 3-0	$16,673
Last Year Appropriated	$16,548

Article 27. To see if the Town will vote to raise and appropriate the sum of $1,850 for Unclassified Events.

Selectmen recommend: 3-0	$1,850
Last Year Appropriated	$1,750

Article 28. 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 29. To see if the Town will vote to appropriate up to 85% 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 Valley Vision, under such terms and conditions as the municipal officers deem advisable, for that purpose.

Article 30. 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 31. To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 1, 2013 and May 1, 2014 as the due dates. Interest will be charged on each of the unpaid balances at 7% annually after October 1, 2013 and May 1, 2014 respectively.

Article 32. 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 2014 at 3%, pursuant to 36 M.R.S.A. § 506(A).

Article 33. 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 34. 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 35. 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 36. 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 37. To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2013.

Article 38. To see if the Town will vote to authorize the Selectmen or the Town Manager, acting in concurrence with said Selectmen, to carry forward to the following year any unexpended balances, and in accordance with the fund balance policy, any fund balance in excess of 15% of the gross town, school, and county expenditures less debt service, to accounts as designated by the Selectmen.

Article 39. To see if the Town will vote to authorize the Selectmen to sell the Old Town Garage and to put the proceeds in the Building and Grounds Reserve Account.

Article 40. To see if the Town will vote to authorize the Selectmen to put the proceeds of Timber Harvest projects in the Building and Grounds Reserve Account.

Article 41. To see if the Town will vote to authorize the Selectmen to re-appropriate $3,316 from the “ADA Upgrades for the Legion and Town Office” account, to the “Town ADA Upgrades” account.

Article 42. To see if the Town will vote to authorize the Selectmen to re-appropriate $1,195 from the Main Street Festival account to the Bradley Park Account.

Article 43. To see if the Town will vote to authorize the Selectmen to re-appropriate $895 from the Food Pantry account to General Fund Account.

Article 44. Shall the Town vote to amend Section 24 and Section 25 of the Land Use Ordinance as Proposed? Amendments are related to the Floodplain Management Standards and will bring the ordinance into complete compliance with standards of the National Flood Insurance Program.

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

Article 45. To see if the Town will vote to increase the property tax levy limit of $2,084,776 established for the Town of Fryeburg by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Dated, this 7th day of **May** 2013, in the Town of Fryeburg, County of Oxford and State of Maine.

MUNICIPAL OFFICERS
TOWN OF FRYEBURG

Richard Eastman, Chairman

Thomas Klinepeter

Paul Naughton

A TRUE COPY:

ATTESTED BY: Theresa Shaw DATE 5/8/13
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, 2013 – Independence Day
October 14, 2013 – Columbus Day
November 28 & 29, 2013 – Thanksgiving
January 1, 2014 – New Years Day
February 17, 2014 – Presidents Day
September 2, 2013 – Labor Day
November 11, 2013 – Veterans Day
December 25, 2013 – Christmas
January 20, 2014 – Martin Luther King
May 26, 2014 – Memorial Day

Town Department Telephone Numbers and Contact Information

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

Dates to Remember – 2013-2014

June 11, 2013……..Local Elections
June 13, 2013……..……Town Meeting
Sept 29 – Oct 6, 2013…….Fryeburg Fair
October 1, 2013.……..…1st Half of taxes due
October 15, 2013…….....Dog licenses can be renewed
December 31, 2013…….Dog licenses expire
February 1, 2014….……Dog license late fee of $25 charged
April 1, 2014……...…...Homestead & Veterans Exemption Applications due
May 1, 2014…..……..2nd Half of taxes due

Please Keep This Report and Bring it to Town Meeting