FRENCHVILLE COMMUNITY CENTER

Available to Rent for:
Weddings, Reunions, Showers, Jack & Jill's, Seminars, Workshops, & Special Events

RENTAL RATES

Effective: February 18, 2020
Applications available on our website at www.frenchville.org

Upstairs Only	$375.00
Upstairs w/Kitchen	$425.00
Individual Renting (Seminars, Classes, Workshops)	$35.00 Per Hour

Handicap Accessible

Downstairs Only	$125.00
Downstairs w/Kitchen	$175.00
Individual Renting (Seminars, Classes, Workshops)	$35.00 Per Hour

*25% deposit required with application to secure your date—balance due before event.

*Deposit is nonrefundable.

*Guarantee for availability of center for decorating the night before an event: $50.00

2023 ANNUAL REPORT

For Fiscal Year Ending Decemeber 31, 2022

TOWN REPORT DEDICATION

FRENCHVILLE TOWN MANAGER 2015-2021

I've never written a dedication before. There are so many things that I'd like to say about this man. The struggles he's overcome, the obstacles he's faced and the impression he made on so many lives. I've taken some words from his obituary as it was so beautifully written and tossed in a few of my own.

Ryan was a compassionate, empathetic, caring, kind soul with a huge heart, that was always willing to help others. He would give you the shirt off his back if you needed it. He was very much a people person who talked to others as if they were lifelong friends even if they'd only met moments before, this made him a wonderful Town Manager for the Town of Frenchville. Ryan was born with construction in his blood and a love for numbers. Throughout the years he's held various successful positions as a Project Estimator, Project Manager, and Operations Manager in the construction industry. As sad as we were to see him go, after 6 years with us he re-entered the construction business that he loved.

He was a devoted and proud father who loved each of his children dearly. He was at his best when he was with his three children: Reece, Logan, and Blake. Time spent with their father ice fishing, riding snowmobile, taking the "Big Red" 3-wheeler out, learning to drive, using the tractor, or tinkering around the garage usually led to some sort of adventure and has left his children with many treasured memories they'll share for years to come.

He had special relationships with his family, friends and co-workers and has left anyone that knew him, with some sort of "adventure with Ryan" memory to hang onto and story to tell. If you happen to hear a Lynyrd Skynyrd song, crank it up, he always did, even in the office! If the restaurant you're at serves Ryan's favorite chicken parm, have some in memory of him. If you land yourself in a Ryan style epic adventure, make sure to laugh, because "at the end of the day" that's all you can do.

Rest in Peace Ryan, gone way too soon at the young age of 50 to a fatal heart attack. You'll never to be forgotten. Your contagious laugh, smile and famous "at the end of the day" saying will forever be etched upon us. We hope you're pigging out on Chicken Parm, Chef Boyardee Spaghetti and Meatballs and Ring Dings, while jamming out to Lynyrd Skynyrd up there with your mom. ♥

Susette Zetterman
Frenchville Town Clerk

ANNUAL TOWN REPORT

FOR FISCAL YEAR ENDING

DECEMBER 31, 2023

TOWN OF FRENCHVILLE
PO BOX 97, 285 MAIN STREET
FRENCHVILLE, ME 04745
PHONE NUMBER: 543-7301
FAX NUMBER: 543-7322

Town Manager:	**David D. Cyr**	TOWNMANAGER@FRENCHVILLE.ORG
Town Clerk:	**Susette Zetterman**	TOWNCLERK@FRENCHVILLE.ORG
Deputy Clerk:	**Mariah Berube – Oakes**	DEPUTYCLERK@FRENCHVILLE.ORG

WEBSITE:

WWW.FRENCHVILLE.ORG

NEW TOWN OFFICE HOURS AS OF JANUARY 1, 2024

MONDAY – CLOSED

TUESDAY – 8:00AM – 6:00PM

WEDNESDAY – 8:00AM – 5:30PM

THURSDAY – 8:00AM – 5:30PM

FRIDAY – 8:00AM – 4:30PM

MUNICIPAL DIRECTORY

ADMINISTRATION/TOWN OFFICE:
David D. Cyr, Town Manager
Susette Zetterman, Town Clerk
Mariah Berube-Oakes, Deputy Clerk

PUBLIC WORKS:
Eric I. Blanchette, Road Commissioner
Chad Ouellette
Randy Dumais

WASTEWATER TREATMENT PLANT
David D. Cyr, Plant Operator
Derek Young, Lab Technician
Micah Berube, BOS Representative

FIRE DEPARTMENT:

Peter Parent, Fire Chief	Michael Michaud
Gary Paradis, Asst Chief	Andrew Guerrette
Adam Paradis, Treasurer	Ken Hebert
Chad Ouellette, Secretary	Jacob Guerrette
Eric I. Blanchette, Captain	Bryan Roussel
Ivan A. Blanchette, Captain	Mark Albert
Dean R. Lavoie, Captain	Yvon Dube
Roger Dube, Captain	Jacob Bernier
Danny Ouellette	Michael DeMontigny
Maurice Guerrette Jr.	Bert Albert
Lloyd Paradis	Zachary DeMontigny
Lance Bouley	Dale Roy
Corey Paradis	Mason Eaton
Andrew Chasse	John P. Ridenour
Kurt Blanchette	

FIRE WARDEN:
Gary Paradis

ECONOMIC & COMMUNITY DEVELOPMENT
Cindy Bouley

CODE ENFORCEMENT & PLUMBING INSPECTOR:

Bruce Labbe

BOARD OF SELECT PEOPLE:

	EXP DATE
Yvon Dube, Chair	March-2025
Nancy Dube, Co-Chair	March-2025
Micah Berube	March-2026
Adam Paradis	March-2024
Vernon Labbe	March-2024

SCHOOL BOARD DIRECTORS:	EXP DATE
Lisa Bernier, Frenchville	March-2026
Melissa M. Paradis, Frenchville	March-2024
Joshua Desjardin., Frenchville	March-2025
Tina Bellemare-Cyr, Frenchville	March-2024
Lana Cyr, Frenchville	March-2024
Christy Chamberland, St. Agatha	June-2026
Alex Zetterman, St. Agatha	June-2025
Gerard Castonguay, St. Agatha	June-2024

SUPERINTENDENT OF SCHOOLS:
Benjamin Sirois

DR. LEVESQUE SCHOOL
Cheryl Hallowell, Principal

ST JOHN VALLEY TECH CENTER:
Kevin Lavoie, Director

WISDOM HIGH SCHOOL:
Cheryl Hallowell, Principal

ANIMAL CONTROL OFFICER:

Daniel Plourde

HEALTH OFFICER:

Donna Picard

MUNICIPAL DIRECTORY

PLANNING BOARD:

	EXP DATE
Lloyd P. Paradis	April-2024
Ronnie Picard	April-2025
Dale B. Roy	April-2024
Aurel E. Lavoie	April-2025
Daniel Paradis	April-2025

BUDGET COMMITTEE:

Daniel M. Pelletier
Jeremy Pelletier
Aurel E. Lavoie
Gary Paradis
Bob Marquis
Vacant
Vacant

ZONING BOARD OF APPEALS

Brian Roy
Jeremy Pelletier
Vacant

NORTHERN AROOSTOOK REGIONAL AIRPORT

Matt Derosier	Manager

NORTHERN AROOST. REGIONAL AIRPORT AUTHORITY BOARD:

Adam Paradis, Primary
Peter Parent

NORTHERN AROOSTOOK REGIONAL SEPTAGE BOARD:

Paul Bernier, Administrator	Aroostook County
David D. Cyr	Frenchville
Michelle Bernier	St. Agatha

VALLEY RECYCLING FACILITY

Raymond DeMoranville	Supervisor

TOWN OF FRENCHVILLE
TELEPHONE DIRECTORY

Town

- Town Office 543-7301
  - Fax 543-7322
- Fire Dept
  - Emergency **911**
- Public Works/Garage 543-6402
  - Emergency 316-9909
- Community Center 543-6311
- Community Development Cindy Bouley 834-3507
- VRF Transfer Station 543-6372
- Airport 543-6300

Emergency Services

- **911**
- Aroostook County Sheriff's Office 534-3471
- Maine State Police 1-800-924-2261
- Maine Warden Service 1-800-924-2261
- Maine Forestry Service 435-7963
- Child Protective Services 1-800-452-1999

Miscellaneous

- St. John Valley Tech Center 543-6606
- Dr. Levesque School 543-7302
- Wisdom High School 543-7717
- MSAD 33 Main Office 543-7334
- Superintendent of Schools 834-3189
- Frenchville Post Office 543-7444
- Fire Warden Gary Paradis (Burn Permits) 543-7722
- Beaver Control, Ronnie Picard 316-7533
- Animal Control Officer, Daniel Plourde 231-0110
- Maine Dept of Transportation
  - Fort Kent 834-3065
  - Madawaska 728-6511
  - Presque Isle 762-7811

Municipal Calendar

2024-2025

Town Office is Closed on Mondays

March
- 19 Annual Town Meeting 7pm & Municipal Elections 10am-6pm @ Community Center

May
- 1 ATV Registrations available (Expire yearly June 30)

June
- 11 State Primary – Polls open 8am-8pm at the Town Office
- 19 Juneteenth Observed – Office Closed Wednesday

July
- 4 4th of July – Office Closed Thursday

October
- 1 Snowmobile Registrations available (Expire yearly June 30)
- 15 Dog Registrations available for following year. Reg by Dec 31st, $25 Late fees after Jan 31st.

November
- 5 Presidential General Election – Polls open 8am-8pm at the Town Office
- 28/29 Thanksgiving Thursday/Friday – Office Closed
- **30** **<u>Last day to pay taxes before interest begins.</u>**

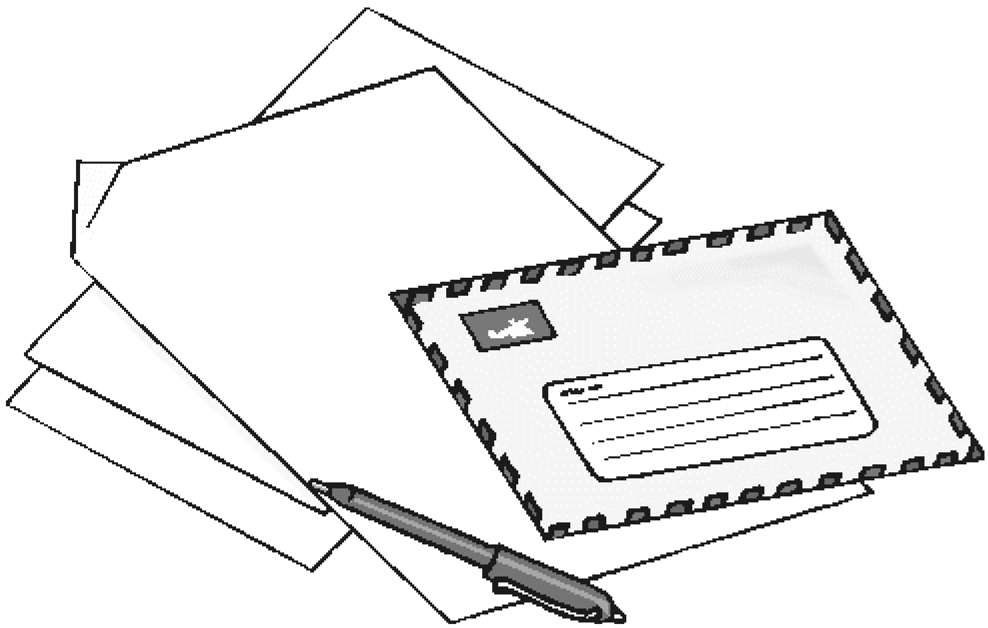
December
- 1 Boat Registrations available for following year (Expire yearly Dec 30)
- 1 Hunting/Fishing Licenses available for following year.
- 24 Christmas Eve – Closing at Noon
- 25 Christmas Observed – Office Closed Wednesday
- 30 Closing the books for the year – Office Closed at Noon
- 30 **<u>Last day to pay taxes so your name does not appear in the annual report.</u>**

January 2025
- 1 New Year's Day Observed – Office Closed

March 2025
- 18 Annual Town Meeting 7pm & Municipal Elections 10am-6pm @ Community Center

2024 Board of Select People Meetings (subject to change) 6:30pm at the Town Office

JANUARY	FEBRUARY	MARCH	APRIL
Jan 2, 2024 Jan 16, 2024 Jan 30, 2024	Feb 13, 2024 Feb 27, 2024	Mar 12, 2024 Mar 26, 2024	Apr 9, 2024 Apr 23, 2024
MAY	**JUNE**	**JULY**	**AUGUST**
May 7, 2024 May 21, 2024	June 4, 2024 June 18, 2024	July 2, 2024 July 16, 2024 July 30, 2024	Aug 20, 2024
SEPTEMBER	**OCTOBER**	**NOVEMBER**	**DECEMBER**
Sept 3, 2024 Sept 17, 2024	Oct 8, 2024 Oct 22, 2024	Wed Nov 6, 2024 Nov 19, 2024	Dec 3, 2024 Dec 17, 2024



LEGISLATIVE LETTERS

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

Dear Maine Resident:

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

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

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

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

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

Thank you,

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice) 888-577-6690 (TTY) FAX: (207) 287-1034

www.maine.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:
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION, LABOR, AND PENSIONS
SELECT COMMITTEE ON INTELLIGENCE

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943

www.golden.house.gov

Committee on Armed Services

Committee on Small Business

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

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

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

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

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

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden

Jared F. Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite
230 Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

Troy D. Jackson
President of the Senate

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

December 19, 2023

To the Residents of Frenchville,

I am in my final year serving as your State Senator and representative in Augusta. This past year has been extremely busy, and I am proud to be able to look back at the work my colleagues and I have done and know that we have made progress for the working people of Aroostook County.

We expanded access to affordable child care and increased salary stipends for child care workers, allowing parents to go to work with peace of mind. We addressed the critical workforce shortages by removing barriers to community colleges and establishing a loan repayment program for healthcare workers that not only helps them afford their education but encourages them to live and work here in Maine. We've also made crucial steps to drive down heating costs, both in the form of direct checks and through the Home Energy Assistance Program.

This year we also delivered for some of the state's most vulnerable residents. We lowered health care costs for older Mainers by removing barriers that prevented them from joining the Drugs for the Elderly Program, and made sure they can afford to stay in their homes through the Property Tax Fairness Credit. We are also seeking justice for Maine veterans who were exposed to harmful chemicals during their service to their State and Country by establishing the Gagetown Commission.

While my colleagues and I can be proud of what we've accomplished this past year, we know there is still much to be done. I will continue to fight for the County and other rural communities across Maine with the remaining time I have as you State Senator.

As always, it is an absolute privilege to represent the people of Maine. If you have questions or concerns, feel free to call or email me at any time. You can also stay up to date with what I'm working on in Augusta by going to www.troyjackson.org or by signing up for my newsletter.

Sincerely,

Troy Jackson
Senate District 1
Maine Senate President

*State House (207) 287-1500 * TTY (207) 287-1583 * Fax (207) 287-5862 * Toll Free 1-800-423-6900*

*Email:Troy.Jackson@legislature.maine.gov * Web Site: TroyJackson.org*

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

Roger C. Albert
289 19th Avenue Unit 12
Madawaska, ME 04756
Residence: (207) 436-9156
Roger.Albert@legislature.maine.gov

January 2024

Frenchville Town Office
285 US Rte. 1
Frenchville ME, 04745

Dear Friends and Neighbors,

As the second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Frenchville, and all of House District 2, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high-energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities. As a member of the Legislature's Joint Standing Committee on Transportation, I look forward to continuing my work on that committee during the Second Regular Session as we tackle matters that are crucial to our community.

I was elected to the Maine Legislature on the promise to represent you, the people of District 2. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 436-9156** or email at Roger.Albert@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Roger C. Albert
State Representative

ADMINISTRATION LETTERS & REPORTS

Did you know?
The following items and more are now on our website!

- All Tax Maps and Tax Cards
- The Commitment Book (searchable by name, address, etc.)
- Tax and Sewer Bills (searchable by name, address, etc.)
- Links to the ATV & Snowmobile Clubs
- Applications for Community Center Rentals
- Links to re-register your car, snowmobiles, ATV's and boats, fishing/hunting license, pay your taxes, and so much more!

You can find us at www.frenchville.org.

Check out our Facebook page for our most recent updates and announcements.

****New Website coming soon with an all new, easier to navigate website****

Town of Frenchville
Town Manager David D. Cyr
207-543-7301
Townmanager@frenchville.org
PO Box 97
285 U.S. Route 1
Frenchville, ME 04745
Fax: 207-543-7322

To the Board of Selectpersons and the Citizens of Frenchville,

During this past year, we continued to work to complete wastewater treatment projects to ensure that we are complying with our wastewater discharge requirements. Collaborating with our engineer, Wright-Pierce, we developed our aeration basin sludge removal project, and moved forward with a contract with Synagro Technologies of Maryland to complete this work. As part of this work, we took advantage of the ability to examine and repair damage to the basin liner. Apart from minor repairs, the liner is in good condition and will not require replacement in the foreseeable future. We were able to utilize surplus grant funding which was intended to be used for last year's Force Maine Replacement Project to pay for this work, eliminating the need to borrow money for this project. We also completed the work necessary to develop both a Climate Adaptation Plan and a Fiscal Sustainability Plan to provide valuable information to allow the Board to plan for major capital projects which will be required moving forward.

Once again, we partnered with the University of Maine School of Engineering to develop a capstone project whereby Senior Civil Engineering students came to Frenchville and analyzed culverts and drains in the Gagnon Brook watershed which included parts of Star Barn Road and Bouchard Avenue. They made recommendations which will require increasing the size of some culverts to better handle increased drain flows. Because of the success of these partnerships, we will continue to partner with the University on similar reviews of other watersheds to better understand our future culvert replacement needs.

Last year, I spoke of the closure of Paul's Gas and its negative impact on the residents of Frenchville as well as a potential effort to reopen the facility. This year, it gives me great pleasure to note that we worked with Jonathon Roy to secure CDBG funding to assist him with his plans to completely revamp the building, install new fueling equipment and reopen the business as Romeo's One Stop, in homage to his grandfather, Romeo J. Roy.

Following the March Town Meeting, we entered into a contract with Saucier Services to perform the first comprehensive property value evaluation of Frenchville since 1978. We are on track to commit taxes in 2024 with the new valuation figures. This effort was not undertaken lightly, with several discussions amongst the Board of Selectpeople and the Budget Committee over a two-year period.

Your Fire Department has been very proactive with equipment purchases and upgrades to better serve their response area. A washer capable of washing a complete set of turnout gear, paid for using ARPA funds will allow for timely washing of potentially cancer causing particulates, reducing a potential cancer risk. They purchased a wheel kit to transform the previously purchased Snowbulance into a year round vehicle to facilitate emergency response into areas not normally accessible by conventional vehicles. This was paid for by a grant from the Maine Municipal Association Risk Management Services. Finally, we replaced an older pumper with a Western Star Pumper Tanker fire truck purchased from the Town of Fort Kent. Although no grant funds were available for this purchase, we believed that the value of the new truck outweighed the loan value. Finally, as part of an effort to replace and upgrade the Department's vehicle extrication equipment, the Department received a sizable donation from a resident with a challenge request that the Department match the gift with local donations. The challenge was met, and the match exceeded, thanks to donations from various people and businesses. Thank you for stepping up and making the purchase of this new equipment possible.

Our Highway Department faced several weather related challenges this summer owing to heavy rainstorms which taxed our roadside drainages in different areas of the community. They responded by focusing their efforts on cleaning road shoulders and ditches to better manage these flows and minimizing potential future damage to our road infrastructure. They also provided crucial support during the aeration basin sludge removal project, which they were not expected to do.

Once again, I foresee one of the pressing issues which the residents of Frenchville will be facing soon is the lack of resident interest in the various committees and boards which provide guidance and leadership in the community. I strongly encourage residents to seek out opportunities to participate in the governance process in Frenchville.

In closing, I again would like to recognize your staff in the Town Office with whom many of you interact throughout the year, the Highway Department employees for their hard work and diligence to maintain your roads and facilities throughout the year, the Fire Department and their many dedicated volunteers who protect us. I also must stress the appreciation I have for the support provided me by the Frenchville Board of Selectpeople, the Budget Committee, and other volunteer committees and community members who do a great amount of work behind the scenes to continue making Frenchville a nice community to live and work in.

Respectfully submitted,

David D. Cyr
Town Manager

Town of Frenchville
Public Works Department
Eric Blanchette
207-543-6402
publicworks@frenchville.org
P.O. Box 97
Frenchville, ME 04745

Public Works Department Annual Report

Dear Citizens of Frenchville,

It is my pleasure to be writing this letter to you, on behalf of the Public Works Department. Looking back on 2023 this department has been providing efficient and professional work throughout the town. Public Works maintains over 30 center lane miles of road, about 17 miles of them are paved surface and 13 miles of them are gravel surface.

Here are a few of the things that were completed during the summer & winter months of 2023:

- Continued with regular maintenance throughout the town such as snowplowing, lawn mowing, road grading, painting and maintaining town vehicles, maintaining parks and buildings, street sweeping and washing and much more as we work together to fix or make things better within the town.
- Refurbished & painted our patch box. This will extend the life of this piece of equipment for many years.
- Assisted contractors with the Wastewater Treatment Plant Lagoon Desludging project.
- Located and GPS'ed all the sewer manholes in town.
- Assisted contractors with the sewer line flushing and cameraing project.
- Assisted the Wastewater Department with various maintenance and repair items.
- Aided with the ongoing project of installing memorial pavers at the Heritage Park
- Continued with the Veteran Flag Project by Installing & Removing the flags, making more new flag poles, brackets and replacing some old worn-out flags.
- Spread about 600cy of gravel to resurface some of our gravel roads where there was mud, large rocks and a lack of good material to be able to efficiently keep the roads in good, graded shape.
- Replaced 2 Driveway culverts. 1 at the fire hydrant on Hill St & 1 at the fire hydrant behind Paul's Gas
- Cleaned out about 3100' of ditches that were full of dirt/silt/mud, some because of a big rain event we had earlier in the summer. Locations varied on the following roads. Church Ave, Pelletier Ave, Hill Ave & Nelson Ave.
- Graded and reshaped road shoulders that were higher than the travel lanes or that had damage from big rain events. Approximately 4,000' of shoulders were completed at various locations on Church Ave, Pelletier Ave. and Hill Ave.

In 2024 we anticipate replacing more culverts, cleaning out ditches, grading more road shoulders and resurfacing more gravel roads that have not yet been touched and will continue to maintain the roads that have been. I want to thank the landowners for their continued use of their land to maintain the town's roads during the winter months. It is truly a great help. I would also like to thank the Town Manager and the Board of Selectpeople for their continued support in always trying to make the public works department successful in what we set forth to accomplish. Chad Ouellette, who has been serving the town for 16 years and Randy Dumais, who has been serving the town for 7 years, put in countless hours and put in a tremendous amount of ***Dedication & Pride*** into maintaining the roads, buildings and equipment of the Town of Frenchville. They certainly deserve credit for making this department run smoothly in our daily operations, Thank You!

Respectfully submitted,

Eric Blanchette

Eric Blanchette, Public Works Director

Office Hours
Summer (May - October)
Monday - Thursday
6:00am - 5:00pm

Winter (November - April)
Monday - Friday 7:00am - 4:00pm

Un Petit Village Avec Un Grand Coeur

A Small Town With A Big Heart

TOWN OF FRENCHVILLE
FIRE DEPARTMENT
Call 911
285 US RTE 1, PO Box 97
Frenchville, ME 04745
207-543-6402
Email: FireDept@Frenchville.org

To The Board of Selectmen, Town Manager and Citizens of Frenchville

With the year 2023 we had 28 calls which involved home fires, vehicle fires, rescues and Mutual Aid Calls in surrounding towns. We had almost no property loss.
We hired 1 new member which keeps our total to 27 members.

We will be having an event in March or April to install or replace all the smoke detectors in Frenchville with the help of the Red Cross. If you have any that are old or in need of new, please contact the town office or any firemen. The only way to stay fire free is to always be incredibly careful with fire, whether it be at home or work. If you have any questions, please feel free to contact any member or myself anytime time of day for any concerns you have.

The Kindergarten and First grade class which came to visit us at the Fire Station was a great event for all.

On another note, we received an Engine/Tanker from Fort Kent for the price of a good secondhand pickup. This will update our fleet. We sold a Ford Tanker which was gasoline, we all know when gasoline sits for a long time what happens.

We also got a very generous donation of $10,000 dollars towards a new set of Battery Powered Jaws. It was a challenge to our communities to make donations to match this amount. We accomplished this feat and were able to purchase a set. After the officers met together, it was also decided to purchase a set of TNT Hydraulic Tools, A Spreader, Ram and Cutter. Our old set will be donated to the Grand Isle Fire Department.

We also purchased a Bunker Gear washer with funds the town received from the American Rescue Plan Act (ARPA). This will keep the firemen safe from Carcinogens off gassing from smoke after they leave the fire scene. They will be able to wash their clothes after every fire.

I would like to Thank the Citizens of Frenchville, Board of Selectmen, Town Manager and our Fellow Department Heads and Municipal Employees for supporting the Fire Department. A Special Thank You to the Officers, Members and Family Members for their devotion to our Fire Department to provide our community with Fire and Rescue protection.

Thank You to Everyone for Your support,

Peter Parent
Fire Chief

CLERKS REPORT FOR 2023

Vital Statistics
Births: 9
Deaths: 26
Marriages: 4




Recreational Licenses
ATV Registrations
- Residents: 158
- Non-Residents: 3

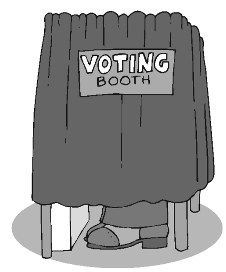
Snowmobile
- Residents: 90
- Non-Residents: 1

Boat Registrations: 70
Hunting & Fishing
- Residents: 99
- Non-Residents: 2

Dog Licenses
Spayed/Neutered: 74
Not Spayed/Neutered: 18

Vehicle Registrations: 1360

Building & Plumbing Licenses:
Building: 23
Plumbing: 10



Registered Voters: 825
Democrats: 373
Republicans: 198
Un-enrolled: 212
Green Independent: 39
Libertarian: 1
No Labels: 2

Voter Participation:
March Municipal - 33 Voters
June MSAD Budget - 11 Voters
November General- 208 Voters

ORGANIZATIONS,
CLUBS,
&
BOARDS

FRENCHVILLE HERITAGE PARK

The light shines bright at the Heritage Park! Each evening, the gazebo lights up, providing a "Beacon light" for all who travel through town. It welcomes everyone to our small town with open arms! The clean rest rooms are one of the only public rest rooms next to US Route #1 in all of the St. John Valley. The rest rooms are used frequently by many travelers, providing a pit stop for everyone between May and October. The large pavilion and gazebo provide a great area for people to gather and relax, while providing one of the best views of the St. John Valley and Canada. We have the annual Christmas Tree lit up in the middle of the gazebo each Christmas season! The Park adds beauty and function to the Town of Frenchville.

Over the past 2 years, we have added granite Pavers which are located in front of the gazebo creating a walkway leading to US Route #1. Each Paver is sponsored by Family members who want to honor their Family Heritage or other Community Citizens. The Pavers are made of beautiful gray and black granite and are permanently engraved with statements that are chosen by the donors. The Pavers come in various sizes. It is a great way to have a permanent marker in memory of past and present Family members, creating a "Heritage Memory". We have added several pavers this past year. If you are interested in buying a Paver, you should contact the Frenchville Town Office.

We are proud and blessed to have our Heritage Park. We want to thank the Frenchville Public Works Department for keeping the Park so clean and well groomed. Everyone is welcomed to enjoy the beauty of the Park!

LE CLUB DU BONHEUR

To: The Town Manager, Board of Selectmen, and Citizens of Frenchville.

The Senior Lunch report from January 1, 2023, to December 31, 2023

We had another great year with Senior Lunch, serving 896 meals in 11 months! It is very pleasing to us volunteers hear residents say they enjoyed their meal. The lunches are prepared by special volunteers which include Jeannine Bosse, Gemma Dube, Marie Ouellette, Jeffrey Ramond, Paul Raymond, Colette Bouchard, Bob Bouchard, Danny Paradis, and Doreen Paradis. Thank you all for the hours volunteered to help make this a success. **THANK YOU** for all your help!

I have been doing Senior Lunches for about 10 years and I have decided it was time to retire.
I can only hope that someone will take over my spot to keep this special organization going for the senior citizens of Frenchville.

In closing I'd like to say **THANK YOU** to the Town Manager, Board of Select people, Budget Committee, and the Citizens of Frenchville for making it possible for the seniors of Frenchville to meet once a month and enjoy a wonderful meal together.

Thank you,

Rachel Raymond

Rachel Raymond

Month	Meal Served	Numbers Served
January	Roast Beef	73
February	Roast Chicken	82
March	Shepards Pie	71
April	Patates Fricassa	74
May	Meatloaf	79
June	Turkey Dinner	82
July	Sloppy Joe	49
August	No Senior Lunch	0
September	Patates Fricassa	75
Oct 2	Spaghetti	74
Oct 23	Stuffed Cabbage Rolls	76
November	Turkey Dinner	84
December	Shepards Pie	77

***Total meals served in the previous year of 2023= 896**

Northern Aroostook Regional Airport
Connecting "The Valley" to the World

Annual Report to Frenchville

2023 Activity Summary

- 76 Critical Care and Ambulatory Medical flights compared to 60 in 2022
- 140 Business Flights compared to 279 in 2022
- 356 Pleasure Flights compared to 185 in 2022
- 1215 Recorded Flight Ops compared to 1098 in 2022
- 16,394 Gallons of fuel sold, (Jet-A/100LL) compared to 13,448.6 gallons in 2022

Looking back at 2023

- Continued relationship with the St. John Valley Technology Center forestry students while they do some timber harvesting and land management practices on NARAA's property.

- Renewed agreements with local snowmobile & ATV clubs to access the property for recreational activities.

- Local pilot has continued giving flight instruction from NARAA (Aroostook Aviation LLC), 5 student solos.

- Sold Sweeper Truck and Tractor to purchase a more modern and reliable tractor for brush mowing, snow removal and tugging large aircraft.

- Completed numerous Terminal building upgrades including new Terminal Hangar Door, Upgraded exterior lighting, New ADA compliant entrance with ADA compliant bathroom.

- Terminal lobby also got revamped to better serve our clients.

- Other improvements to the facility include modified vehicle gate for easier access to the Apron and a credit card machine for both 100LL and Jet-A fuels.

- Life Flight of Maine provided the airport with a De-icing cart with Type 1 and 4 fluids and a work platform to increase the ability for the fixed wing aircraft to land at FVE.

Looking into 2024

- Work on advertising/promoting NARAA to increase air traffic/fuel sales.
- Use AIP and BIL Funding to Plan and construct a taxiway to accommodate new private hangar leases. Also crack seal and pavement markings are set to be touched up.
- Get a Fly-in scheduled.
- Get another Flight Instructor at FVE

Thank You for your continued support, and don't forget to check us out and follow us on Facebook **(Northern Aroostook Regional Airport Authority)**

You may contact the airport manager Matt Derosier for more information regarding this report at 543-6300 or 436-0715 or by email frenchvilleairport@gmail.com.

You may also speak with the Airport Authority directors in person. The directors of Northern Aroostook Regional Airport also known as NARAA are as follows President and chairman Steve Ouellette, Vice President Adam Paradis, Treasurer Keith Pelletier, Secretary Cliff Cyr, Don Berube, Carroll Theriault, Paul Chasse, Jason Boucher, Richard Marston Alternate is Peter Parent.

Respectfully submitted,

Matthew Derosier
Airport Manager

Frenchville Historical Society
2023 Newsletter

Dear members and friends of the Frenchville Historical Society:

Greetings to all! As we close our 2023 season, we realized that Mother nature put a damper on the number of visitors we entertained. Due to days of hot, humid, and rainy weather we saw 35 fewer guests than the previous year.

Despite the weather issues, your society remained active during the summer. On August 11, we welcomed 12 visitors to the caboose and water tower. These folks were part of a bus tour sponsored by the Madawaska Acadian Festival.

We established collaboration with the Acadian Archives of the UMFK campus. They agreed to digitalize some of our town's antiquated records and also graciously offered to index our collection of obituary card albums. Speaking of obituary cards, our member Jacqueline Paradis has sorted and alphabetized a myriad of donated cards. This was a monumental project, requiring endless hours of work. A big THANK YOU goes out to Jackie for this work.

Our biggest endeavor was our yard/sale held in September, at the Community Center, (See the related article inside.) This event was very successful, but most importantly it brought the citizens of Frenchville together. Hopefully, this will be an incentive to the citizens of Frenchville to engage in volunteerism within our society.

One of our members has volunteered to refurbish two telegraph sounders and keys. They are currently in working conditions, Thank you Bob Rodgers.

Let us all be reminded that our society raises awareness and appreciation of our heritage by collecting, preserving, and sharing records and artifacts. Now we need to encourage our younger generation to join us and promote what we have been working on all these years.

I cannot help but be humbled by the dedication and spirit of volunteerism that our directors and members have exhibited these past years. I would like to express my own personal thanks to our dedicated members, volunteers, friends and town administration for their support,

As we enter 2024, we look forward to the opportunity and the challenge of facilitating the growth of the Frenchville Historical Society.

We hope you will all have a wonderful winter and look forward to seeing you next summer, as we resume our activities.

Sincerely,
Alice Collin Carpenter, President
Frenchville Historical Society
alice_carpenter@yahoo.com

Northern Aroosook Regional Septage Board

Financial Statements for January 1, 2023 through December 31, 2023

	Budget 2023	Actual 2023
REVENUE:		
Tipping Fees		
Pelletier	$ 1,150.00	$ -
Other (Outside Haulers & Towns)	$ -	$ -
Municipal/County Subsidy		
County of Aroostook	$ 1,000.00	$ 1,000.00
Frenchville	$ 1,000.00	$ 1,000.00
St Agatha	$ 1,000.00	$ 1,000.00
Gate Fees		
Pelletier	$ 275.00	$ 275.00
Rental/Miscellaneous Income	$ 100.00	$ -
TOTAL REVENUE:	**$ 4,525.00**	**$ 3,275.00**

	Budget 2023	Actual 2023
EXPENSE:		
Administration		
Administrator	1,500.00	1,500.00
Office Supplies (postage, envelopes, advertising)		302.29
Audit		-
License Fees		
Frenchville Winter Storage (license only)	150.00	269.00
St Agatha Winter Storage (license only)	150.00	269.00
Septage Site 5-Yr. License Renewal/Annual Fee	475.00	693.00
Site Maintenance		
Mowing	800.00	900.00
Road Maintenance	200.00	-
Soil Testing	125.00	125.00
TOTAL EXPENSE:	**$ 3,400.00**	**$ 4,058.29**

Fund Balance

as of December 31, 2023

Beginning Balar	1/1/2023	$ 3,570.75
Beginning Balance Adjustment		$ -
Adjusted Beginning Balance		**$ 3,570.75**
Total Revenues		$ 3,275.00
Total Expenses		$ 4,058.29
Current Checking Account Balance		$ 2,787.46
Savings Account		$ 81.63
Flex Savings (Reserve)		$ 6,007.74
Total Funds Available		**$ 8,876.83**

Valley
Recycling Facility
72 Airport Ave., Frenchville, Me. 543-6372
Hours of Operation: 8:00a.m. to 4: p.m. Tuesday to Saturday

2023 Annual Report

The purpose of this report is to highlight recycling accomplishments and actual costs for disposal of Municipal Solid Waste (MSW) for the communities of Fort Kent, Frenchville, St. Agatha and Madawaska in the 2023 calendar year (January 1 – December 31).

2023 MSW Tonnage by Town

Town	Tonnage	Expense
Madawaska	3,875	$ 509,177.63
Frenchville	797	$ 104,696.89
Fort Kent	3,282	$ 431,191.73
St. Agatha	703	$ 92,391.28
TOTAL:	**8,656**	**$ 1,137,457.53**

Construction & Demolition Debris (C&D) is collected at the Valley Recycling Facility and cost of disposing is billed directly to the resident, business or contractor. While VRF is responsible for the ultimate disposal of C&D materials, the broad property taxpayer base is not charged for the collection and disposal of C&D.

2023 C&D & Special Waste Tonnage

	Quantity	Revenue
Construction & Demo Debris	1,150 tons	$157,178.35
Tires	4,973 tires	$ 19,113.00
Universal & Out of District	N/A	$ 34,222.38
TOTAL:		**210,533.73**

Recycling generates additional revenue for the VRF. In addition, all materials that are recycled are not disposed of in the landfill, thereby saving the local taxpayers additional expense. In 2023, a total of 566 tons of recyclable materials were processed and generated revenue in the amount of $25,790.93. VRF strongly encourages all residents of our communities to continue to be proactive with recycling. Recycling containers (yellow and red igloos, cardboard dumpsters, and glass recycling totes) are placed in various locations in our owner communities for your convenience. Please contact your local town office for additional information.

Also, any business that wishes to start a recycling program whereby VRF will pick up recyclables onsite, should contact the VRF Supervisor at 543-6372 to learn more about recycling options for your business.

In closing, we thank the residents and businesses for your support in 2023 and look forward to serving you in the coming years.

Sincerely,

Gary M Picard

Gary M. Picard, Administrator
Valley Recycling Facility Inc.

2023 VRF Board of Directors:

January 2023 December 2023 Mark Chamberland, St Agatha – Chairman
Dave Cyr, Frenchville -Vice Chairman
Michelle Bernier, St Agatha - Secretary
Caryl Albert, Madawaska -Treasurer
Fort Kent
John Bouchard – Voting Member
Suzie Paradis – Alternate
Danny Nicolas – Voting Member
Madawaska
Caryl Albert – Voting Member
Gary Picard – Alternate & VRF Administrator
Chris Michaud – Voting Member
St. Agatha
Michelle Bernier – Voting Member
Mark Chamberland – Alternate
Frenchville
Nancy Dube – Voting Member
David Cyr – Alternate

Valley Recycling Facility

72 Airport Ave., Frenchville, Me. 543-6372

Hours of Operation 8:00am to 4:00pm Tuesday through Saturday

The staff at VRF, and the Town of Frenchville would like to help reduce the cost to the taxpayers, and the impact on the environment.

How can you help?
RECYCLING & COMPOSTING!

- Every ton of waste that is generated costs the taxpayers $131.40 per ton to dispose of in 2023.
- In 2023 the Town of Frenchville spent $107,600.83 to dispose of waste for the town.
- A large percentage of the garbage that VRF receives could potentially be recycled and composted and save you money!

What can VRF Recycle?

Look for igloos placed throughout communities.

- #1, #2 & #5 Plastics
- Cardboard boxes
- Newspaper & Magazines
- Glass bottles and Jars
- Metal cans

What can VRF Compost?

Egg Shells	Garden clippings
Vegetable & Fruit Scraps/peels	Leaves/Flowers
Bread	Corn Stalks
Coffee Grounds & Filters	Small Brush
Table Scraps **(NO MEATS)**	Grass Clippings/Hay/Old soil

- Every pound of food scrap or yard waste that gets composted, saves the community tax dollars, protects the climate by cutting land fill methane emission, and creates a renewable resource to put back into the community.

WE WILL BE ACCEPTING COMPOST YEAR-ROUND.
COMPOSTING WILL BE FREE TO THE PUBLIC WHEN ITS READY.

<u>**Public Notice**</u>

Residents of Fort Kent, Frenchville, Madawaska, and St. Agatha
VALLEY RECYCLING FACILITY
Hours of Operation: Tuesday through Saturday 8:00 am – 4:00 pm

Please be aware that effective January 1, 2024 Valley Recycling Facility (V.R.F.), solid waste transfer station will increase fees on demolition debris and Out-of- District Rate. Due to the high cost of garbage disposal and the need to handle special waste differently, fees will be collected on the following items:

A. <u>**Demolition debris:**</u> construction waste from new construction, renovation, roofing or demolished buildings or fire related debris ………………. FEE: $161.70.00/ton

B. <u>**Tires**</u>**:** Car tires………………………. $3.00/ tire
Truck tires (19-inch rim or larger) …………… $9.00/tire
(Note: 1 truck tire that replaces 2 tires (super single) will be charged as two tires at $16.00 each. Tires that are all blown out and torn will be charged as a full tire).
Tractor tires…………………… $30.00/ tire
Over size tires…………………$75.00/tire

<u>**UNIVERSAL WASTE:**</u> Fees for items listed below, C through G, will be exempt for household waste, however these fees will apply to non-household (businesses). These items are environmentally unsafe and we urge all residents and businesses to recycle these items at our facility.

C. <u>**Computer Monitors/televisions**</u>:…………………………………$10.00 ea
D. <u>**Electronics:**</u> Printers, CPU's, laptops………………………$3.00 ea
UPS's (battery backup)……………………… $5.00 ea
<u>**Lamps**</u>: All bulbs/fluorescent (over 2 ft long)………………NO CHARGE
All bulbs/fluorescent (under 2 ft long)……………NO CHARGE
Fluorescent circular……………………………………NO CHARGE
F. <u>**Ballasts**</u>: Ballasts, transformers, capacitors……………$5.00 ea
G. <u>**Batteries and mercury containing devices:**</u>
Batteries of all types and size…………………………Market price of disposal
Mercury containing thermostat/thermometer…. Market price of disposal
H. <u>**Out -of- District Rate:**</u> Non-residents will be charged on out-of-district rate of $202.12. per ton for all Garage and Demolition debris: construction waste from new construction, renovation, roofing or demolished buildings or fire related debris.
All Freon Appliances will cost $ 10.00 each to dispose of.

As officials of V.R.F. we realize this will cause some problems in the way we are accustomed in the disposal of these items. Some of these items are set up so that those individuals/businesses, which occasionally generate special wastes, also incur the cost of disposal rather than have it paid by all taxpayers. The facility will be equipped to accept cash and checks. Larger regular accounts could be set up on a monthly billing schedule to make it more convenient to the contractors, etc.

Any questions should be directed to the following individual:
Ray DeMoranville, Facility Supervisor……………………………………….543-6372
Thank you for your help in getting this program in operation and allowing V.R.F. to control rising costs associated with refuse disposal.

TAX COLLECTOR'S

&

TREASURER'S REPORT

Pursuant to Title 30-A § 2801(2): Statement of assets and liabilities; delinquent taxpayers.
The Annual Town Report shall contain a detailed statement of the assets and liabilities of the municipality including a list of all delinquent taxpayers and the amount due from each.

DID YOU KNOW?

- The State recognized assessment of ownership is April 1 of each year. If you sell your property after April 1 of any given tax year, that year's tax bill will be issued in your name. **It is your responsibility to forward them to the new owner and if any liens are filed for non-payment, the lien will be in your name, the owner as of April 1.**

- The Tax Collector has a duty by law to collect taxes committed to him/her. State law allows the Tax Collector to place tax liens on properties when the tax remains uncollected between 8 - 12 months after the tax commitment. Municipal tax lien certificate creates a tax lien mortgage that has priority over other mortgages, liens, and attachments.

- 18 months after a tax lien is recorded, if the taxes remain unpaid, the tax lien automatically forecloses, and you will no longer own your property. You have first rights to reclaim your property if you pay all back taxes in full, plus costs and interest. M.R.S.A 36 § 943.

UNCOLLECTED REAL ESTATE AS OF 12/31/2023

Acct		Real Estate Property Owner As of April 1, 2023	Tax Year 2023	Tax Year 2022
496		ALBERT, DANIEL	$16.85	
497		ALBERT, DANIEL	$120.35	
498		ALBERT, DANIEL	$59.00	
501		ALBERT, DANIEL	$12.13	
502		ALBERT, DANIEL	$16.85	
503		ALBERT, DANIEL	$63.20	
504		ALBERT, DANIEL	$84.27	
505		ALBERT, DANIEL	$23.94	
506		ALBERT, DANIEL	$410.56	
9		ALBERT, DANIEL B	$519.09	
1070		ALBERT, RYAN	$660.42	
330		ARTHUR, DONNA	$538.79	
591	*	BARCLAY, BREANNA M	$257.70	
1		BEAULIEU, DALE	$51.06	
844		BELANGER, DANIEL R	$101.12	$161.82
429		BERNIER, PETER P JR	$828.21	
59	*	BERUBE, GILMAN	$1,920.55	
448		BERUBE, MICAH	$1,732.41	
807		BLACK BEAR ROD & GUN CLUB	$770.55	
203		BONENFANT, JEAN GUY	$1,623.70	
68		BOSSE, DAVID B.	$664.41	
1057		BOUCHER, DAVID L	$303.15	
119		BOUTOT, THOMAS E	$36.54	
455		BUTLER, GEORGE C	$1,015.29	
442		CHAMBERLAND, LOUISE	$1,043.26	
156	*	CLAPP, DOUGLAS S., CLAPP, DONALD Q. JR	$348.58	
158		CLARK, GORDON KEITH	$696.74	
997		COLLIN, CURTIS	$834.35	
601		CRAWFORD, GALE A	$692.05	$738.32
463		CRAWFORD, RONALD	$1,240.11	$1,318.42
25	*	CRAWFORD, RONALD I	$1,482.13	$1,562.36
2		CRAWFORD, RONALD IV	$792.90	$872.41
206	*	CYR, GUY	$553.18	
332		CYR, JENNIFER Y	$1,804.67	
363		DEFRATUS, SIDNEY M	$182.02	
417		DEFRATUS, SIDNEY M	$556.60	
110	*	DEGLER, ALEX V.	$1,737.51	
180	*	DEVISEES OF ESTATE OF FLORENCE CORBIN,	$1,682.00	$1,767.14
208		DINIS, JERSON	$12.64	
209		DINIS, JERSON	$213.38	
420		DINIS, JERSON	$991.99	$1,066.47
475		DINIS, JERSON	$2,386.82	$2,462.57
612		DIONNE, ROBERT	$38.08	
746		DIONNE, SCOTT	$911.47	
747		DIONNE, SCOTT	$33.71	
1058		DUMAIS, DANIEL I	$1,072.92	
326		DUMAIS, MARY JANE	$894.50	
348		FOURNIER, LAWRENCE	$16.85	
317		GAGNON, RYAN	$143.59	

* Indicates paid after December 31, 2023 but before February 13, 2024

UNCOLLECTED REAL ESTATE AS OF 12/31/2023

Acct		Real Estate Property Owner As of April 1, 2023	Tax Year 2023	Tax Year 2022
773		GAGNON, RYAN	$135.18	
190	*	GANDOLFO, MARK A	$33.71	$61.40
838		GIRARD, BRIAN	$2,225.27	
401		GOYETTE, MICHAEL	$878.12	$919.13
1033		GOYETTE, MICHAEL	$632.75	$701.67
1005		GOYETTE, SHAWN	$1,500.99	
24		GUILLEMETTE, THAD	$5,753.79	
641		GUILLEMETTE, THAD	$79.22	
415		HAI, PERVEZ	$1,713.01	
213		HALL, JEFF S	$57.96	
837		HARGROVE, MICHAEL	$693.60	
492		HARTT, ANDY	$168.54	
292		HEBERT, GREG	$805.84	$665.96
111		KELLY, RYAN C	$1,188.52	
207		KMD DEVELOPMENT, LLC	$1,376.12	
251		KMD DEVELOPMENT, LLC	$22,000.88	
252		KMD DEVELOPMENT, LLC	$1,865.45	
253		KMD DEVELOPMENT, LLC	$4,105.35	
257		KMD DEVELOPMENT, LLC	$1,569.77	
263		KMD DEVELOPMENT, LLC	$42.14	
289		KMD DEVELOPMENT, LLC	$1,425.82	
391		KMD DEVELOPMENT, LLC	$927.11	
456		LABRIE, GILMAN	$1,146.05	
458		LACOURSE FAMILY IRREVOCABLE TRUST	$1,148.78	
353		LAROCHELLE, SHON-TELL	$525.59	
552		LAVIGNE, MARCEL	$1,328.39	
271		LAVOIE, LEO JAMES CLIFFORD	$116.36	
490		LEVESQUE, LEO JAMES C	$61.63	
801		LINDSLEY, KENNETH	$1.03	
342		LONG, BRENDA L	$1,009.23	
494		LOWE, CHRISTOPHER	$912.13	
763		MAHONEY, GRAYDON M	$1,070.57	
144		MATHIESEN, RICHARD D	$660.77	
570		MORIN, LANCE	$226.19	
772		MORNEAULT, GARY	$557.87	
789		NADEAU, DUSTIN	$7.76	
71		NELSON, RICHARD G	$1,333.15	$1,421.01
74		NELSON, RICHARD G	$3,671.06	$3,795.09
106		NELSON, RICHARD G	$726.41	$804.90
390		NELSON, RICHARD G	$711.23	$758.98
605		NELSON, RICHARD G	$20.23	$87.79
6		OUELLETTE, CALVIN	$104.50	
135		OUELLETTE, CALVIN	$825.83	
579		OUELLETTE, CALVIN	$99.45	
642		OUELLETTE, CALVIN J	$125.06	
643		OUELLETTE, CALVIN J	$107.01	
644		OUELLETTE, CALVIN J	$23.60	
645		OUELLETTE, CALVIN J	$148.31	
646		OUELLETTE, CALVIN J	$101.12	

* Indicates paid after December 31, 2023 but before February 13, 2024

UNCOLLECTED REAL ESTATE AS OF 12/31/2023

Acct		Real Estate Property Owner As of April 1, 2023	Tax Year 2023	Tax Year 2022
647		OUELLETTE, CALVIN J	$180.67	
648		OUELLETTE, CALVIN J	$374.83	
649		OUELLETTE, CALVIN J	$246.44	
650		OUELLETTE, CALVIN J	$593.07	
651		OUELLETTE, CALVIN J	$128.08	
652		OUELLETTE, CALVIN J	$1,782.13	
383		OUELLETTE, CODY	$1,122.28	
50		OUELLETTE, DEREK	$1,352.60	$1,409.06
248		OUELLETTE, KYLE	$1,379.34	
309		OUELLETTE, KYLE	$2,149.86	
740		PELLETIER, JAMES E	$138.01	
1014		PELLETIER, JAMES E	$67.24	
728		PELLETIER, RODERICK G (HEIRS)	$1,058.59	
142	*	PICARD, GARY	$165.84	
143	*	PICARD, GARY	$888.33	
483	*	PICARD, GARY	$825.83	
743	*	PICARD, GARY	$13.48	
508	*	PICARD, GARY M	$43.77	
739	*	PICARD, GARY M	$2,224.07	
741	*	PICARD, GARY M	$185.39	
325		PICARD, JESSICA M	$605.06	
17		PICARD, LINDA M	$498.57	
737		PICARD, ROBERT E & GERRY	$441.89	
232		PINETTE, KATE	$464.64	$539.06
310		PLOURDE, MORNEAULT, DUBAY PA	$29.49	
311		PLOURDE, MORNEAULT, DUBAY PA	$131.46	
857		REDMOND, JACQUES D	$1,639.03	
862		REDMOND, JACQUES D	$266.29	
864		REDMOND, JACQUES D	$4.72	
797	*	ROY, GERALD	$298.38	
825		ROY, LILLIAN	$29.66	
826		ROY, LILLIAN	$1,874.83	
848		SAUCIER, DONA R	$1,500.34	$1,559.10
920		SAUCIER, MIRA	$1,396.34	
1012		SIROIS, CHARLENE L	$10.11	$77.53
392		STOCK, LINDA	$20.23	
425		STOVER, LYNN A	$311.75	
914		TARDIF, JASON G	$1,592.04	
996		TARDIF, JASON G	$151.68	
331		TARDIF, NICHOLAS L	$141.58	
511		TARLTON, DOUGLAS HAYNE JR	$1,074.37	$1,150.11
1059		THACKER, KIF	$834.52	
1018		THIBEAULT, BRENDA M	$174.41	
749		THIBEAULT, BRIAN	$1,623.07	
238		THIBEAULT, BRIAN J	$1,226.63	
927		THIBEAULT, JAMES	$1,735.43	
428		VANDERHOEF, CLIFF	$1,087.77	
730		VIOLETTE, STEVEN H	$33.71	$93.36
804	*	VOISINE, SUSAN	$208.96	

* Indicates paid after December 31, 2023 but before February 13, 2024

UNCOLLECTED REAL ESTATE AS OF 12/31/2023

Acct		Real Estate Property Owner As of April 1, 2023	Tax Year 2023	Tax Year 2022
86	*	WELLS, TODD F	$2,638.97	
87	*	WELLS, TODD F	$471.90	
131	*	WELLS, TODD F	$829.21	
132	*	WELLS, TODD F	$381.04	
133	*	WELLS, TODD F	$1,412.69	
217	*	WELLS, TODD F	$112.26	
218	*	WELLS, TODD F	$157.93	
219	*	WELLS, TODD F	$1,934.16	
220	*	WELLS, TODD F	$118.33	
221	*	WELLS, TODD F	$74.16	
222	*	WELLS, TODD F	$467.01	
223	*	WELLS, TODD F	$326.97	
224	*	WELLS, TODD F	$101.12	
225	*	WELLS, TODD F	$219.77	
226	*	WELLS, TODD F	$393.71	
227	*	WELLS, TODD F	$117.98	
228	*	WELLS, TODD F	$4,277.12	
229	*	WELLS, TODD F	$225.84	
230	*	WELLS, TODD F	$410.23	
231	*	WELLS, TODD F	$6.75	
869		WHITCOMB, JAY	$1,415.14	
894		WHITCOMB, JAY	$138.20	
967		WORKMAN, LAWRENCE	$10.11	
65		YANKOWSKY, SHARON	$94.38	$163.09
66		YANKOWSKY, SHARON	$336.08	
973		YOUNG, STEVEN J	$1,451.47	

Total Past Due Real Estate Taxes as of 12/31/2023	**$150,589.98**	**$24,156.75**

* Indicates paid after December 31, 2023 but before February 13, 2024

UNCOLLECTED SEWER FEES AS OF 12/31/2023

ACCT		SEWER PROPERTY OWNER AS OF APRIL 1, 2023	TAX YEAR 2023	TAX YEAR 2022
107		BARCLAY, BREANNA M	$404.25	
82		BERNIER, PETER P JR	$407.00	
37	*	CYR, GUY	$404.25	
31	*	DEVISEES OF ESTATE OF FLORENCE CORBIN,	$407.00	
168		DINIS, JERSON	$407.00	
52		DUMAIS, DANIEL I	$407.00	
66		GOYETTE, MICHAEL	$1,017.52	$1,145.43
29		GOYETTE, SHAWN	$407.00	$503.52
41		GUERRETTE, MICHAEL	$407.00	
172	*	GUERRETTE, TRAVIS	$404.25	
90		HARGROVE, MICHAEL	$407.00	
56		HOWE, PHILIP MATTHEW	$407.00	
85		LABRIE, GILMAN	$407.00	
88		LACOURSE FAMILY IRREVOCABLE TRUST	$406.10	
58		LONG, BRENDA L	$407.00	
59		MCKINNON, JILL M	$407.00	
39	*	MICHAUD, AARON S	$404.25	
7		NELSON, RICHARD G	$407.00	$503.58
83		NELSON, RICHARD G	$203.52	$286.94
113		NELSON, RICHARD G	$407.00	$492.03
73		OUELLETTE, KYLE	$813.99	
127		PICARD, LINDA M	$407.00	
129		PINETTE, KATE	$407.00	
137		ROY, LILLIAN	$271.03	
169		ROY, LILLIAN	$407.00	
142		TARDIF, JASON G	$407.00	
80		TARLTON, DOUGLAS HAYNE JR	$712.26	
30		THE SLED SHED, LLC	$813.99	
TOTAL PAST DEW SEWER FEES			**$12,774.41**	**$2,931.50**

UNCOLLECTED PERSONAL PROPERTY TAXES AS OF 12/31/2023

ACCT		BUSINESS/OWNER NAME	TAX YEAR 2023	TAX YEAR 2022
2		BEAULIEU, LARRY & GABRIELLA	$224.72	$228.19
151		CELSIUS INC	$11.34	
80		KMD DEVELOPMENT, LLC	$298.25	
145		MAINE VIBES BEAUTY STUDIOS	$27.14	
36		OUELLETTE FARMS	$175.40	
142		THE RUST BUCKET	$499.37	$507.09
140		THE SLED SHED, LLC	$94.68	
TOTAL PAST DUE PERSONAL PROPERTY TAXES			**$1,330.90**	**$735.28**

*** Indicates paid after December 31, 2023 but before February 13, 2024**

TREASURER'S CERTIFICATE
BONDED INDEBTEDNESS

The undersigned Treasurer of the Town of Frenchville here by certifies that:
The general obligation indebtedness of the Town of Frenchville was **$1,095,304** as of December 31st, 2023.
The following is a summary of each of the Town's indebtedness obligations.

1. 2016 Road Project.

Maine Municipal Bond Bank - 2.23%

Principal-	$1,350,000.00
Interest-	$ 340,272.71
Total-	$1,690,272.71

- Annual Payment - $104,968.33
- End Date: 11-1-2034

2. Sewer System (Upgrades) - 2012

Maine Municipal Bond Bank - 1.00%

Principal-	$219,300.74
Interest-	$ 35,616.19
Total-	$254,916.00

- Annual Payment- $12,760.21
- End Date: 10-01-2032

3. Town Office - 2007

Maine Municipal Bond Bank - 4.52%

Principal-	$175,000.00
Interest-	$ 81,874.39
Total -	$249,990.50

- Annual Payment - $12,922.26
- End Date: 11-01-2027

4. Community Center Upgrades - 2012

KeyBank – 3.75%

Principal -	$75,000.00
Interest -	$15,468.00
Total-	$90,468.00

- Annual Payment - $8625.00
- End Date: 8-13-2022

5. 2021 Hitachi Wheel Loader

Kathadin Trust – 2.70%

Principal -	$140,000.00
Interest -	$ 8,766.55
Total -	$148,766.65

- Annual Payment - $29,753.33
- End Date – 08/09/2026

6. 1999 Fire Truck

Machias Savings Bank - 4.72%

Principal -	$ 45,525.00
Interest -	$ 6,361.26
Total -	$ 51,886.25

- Annual Payment - $10,377.25
- End Date – 04/01/2028

David D. Cyr, Treasurer

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
01 - General Government			
1100 - Adm Wages	**$162,700.00**	**$157,940.26**	**97.07**
05 - Full Time	$156,500.00	$151,990.26	97.12
15 - Selectmen	$6,200.00	$5,950.00	95.97
1200 - Town Office	**$25,909.00**	**$25,358.44**	**97.88**
01 - Prop Ins	$585.00	$500.00	85.47
02 - Gen Liab Ins	$1,400.00	$1,225.50	87.54
03 - POL/CrimeIns	$3,400.00	$3,348.50	98.49
10 - Heating oil	$2,600.00	$2,422.72	93.18
20 - Telephone	$1,500.00	$1,186.78	79.12
21 - Internet	$1,400.00	$1,451.83	103.70
22 - TM Cell Phon	$1,300.00	$1,178.69	90.67
30 - Sewers	$404.00	$404.25	100.06
40 - Electricity	$2,800.00	$2,737.78	97.78
50 - Repair&Maint	$1,800.00	$1,205.83	66.99
60 - Cleaning Sup	$650.00	$496.14	76.33
61 - ShreddingSrv	$620.00	$661.95	106.77
63 - Water Disp	$150.00	$110.50	73.67
70 - JanitorWages	$3,500.00	$4,053.25	115.81
75 - Christmas Ex	$2,600.00	$3,334.87	128.26
80 - Misc Exp	$1,000.00	$840.43	84.04
85 - Bank Fees	$200.00	$199.42	99.71
1300 - Off Supplies	**$4,600.00**	**$4,263.91**	**92.69**
01 - Security Exp	$200.00	$0.00	0.00
05 - US Postal	$1,500.00	$1,714.29	114.29
10 - Supplies	$2,000.00	$1,799.64	89.98
15 - Paper	$400.00	$359.92	89.98
20 - Envelopes	$400.00	$314.60	78.65
25 - Flags	$100.00	$75.46	75.46
1400 - Admin Exp	**$2,300.00**	**$795.92**	**34.61**
05 - Clerk Meals	$200.00	$0.00	0.00
10 - Clerk Mileag	$1,200.00	$795.92	66.33
15 - Clerk Hotels	$400.00	$0.00	0.00
20 - Clerk Wrkshp	$500.00	$0.00	0.00
1500 - Comp Serv Co	**$15,350.00**	**$15,242.23**	**99.30**
05 - TRIO Service	$11,000.00	$11,659.04	105.99
10 - Equip. Repai	$1,000.00	$472.50	47.25
15 - ZoomService	$80.00	$149.90	187.38
20 - Web Server	$770.00	$793.00	102.99
25 - Savin Maint	$2,500.00	$2,167.79	86.71
1600 - Town Mgr Exp	**$5,600.00**	**$1,972.54**	**35.22**
05 - Mgr-Meals	$600.00	$207.79	34.63
10 - Mgr-Mileage	$3,000.00	$693.84	23.13
11 - Mgr-Hotels	$1,000.00	$216.91	21.69
15 - Mgr-Wrkshop	$1,000.00	$854.00	85.40
1701 - Elections	**$3,350.00**	**$1,981.38**	**59.15**
00 - Elections	$800.00	$4.90	0.61
05 - Wages	$2,000.00	$1,546.35	77.32
10 - Meals	$500.00	$430.13	86.03

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
General Government Continued			
15 - Supplies	$50.00	$0.00	0.00
1800 - VetFlagProj	**$1,850.00**	**$1,602.25**	**86.61**
05 - FlagMaterial	$750.00	$733.50	97.80
10 - Labor	$500.00	$255.00	51.00
15 - Equiptment	$600.00	$613.75	102.29
7010 - Benefits/Tax	**$61,756.00**	**$56,845.32**	**92.05**
05 - Soc Sec/Med	$9,400.00	$13,363.21	142.16
10 - Retirement	$16,000.00	$13,706.43	85.67
15 - Health Ins	$34,509.00	$27,574.43	79.91
20 - Life Ins	$400.00	$453.54	113.39
25 - Unemploy	$679.00	$679.12	100.02
30 - Workers Comp	$768.00	$1,068.59	139.14
8410 - Abatements	**$500.00**	**$1,501.90**	**300.38**
10 - Abatements	$500.00	$1,501.90	300.38
8500 - Cost of Lien	**$300.00**	**-$621.00**	**-207.00**
10 - Lien Costs	$300.00	-$621.00	-207.00
9715 - Hist Site Ex	**$200.00**	**$192.50**	**96.25**
00 - Hist Site Ex	$200.00	$192.50	96.25
Total General Government	**$284,415.00**	**$267,075.65**	**93.90**

05 - Fire Department			
2100 - Fire Dept	**$46,497.00**	**$49,263.71**	**105.95**
01 - Auto/Eq Ins	$3,600.00	$4,462.50	123.96
05 - Chief's Wage	$10,000.00	$9,999.96	100.00
10 - FirelineTele	$650.00	$793.22	122.03
15 - Payroll	$16,000.00	$17,731.60	110.82
20 - Meet/Train	$400.00	$1,488.18	372.05
25 - Gasoline	$150.00	$123.82	82.55
30 - Diesel	$800.00	$1,105.91	138.24
35 - EquipTesting	$450.00	$110.00	24.44
45 - Vehicle Repa	$2,000.00	$2,588.45	129.42
46 - BuildingMain	$500.00	$100.00	20.00
50 - Pond Upkeep	$425.00	$810.00	190.59
55 - Radios,Pgrs	$4,600.00	$3,882.52	84.40
60 - ScotAirTankM	$1,450.00	$1,997.91	137.79
65 - County Dis	$2,418.00	$2,417.90	100.00
70 - Safety Equip	$1,500.00	$321.93	21.46
75 - Ann. Fit Tes	$300.00	$135.00	45.00
80 - Sewer Fee	$404.00	$404.25	100.06
85 - GenSupplies	$250.00	$287.46	114.98
90 - Fire Extingu	$200.00	$202.00	101.00
95 - Emp Apprecia	$400.00	$301.10	75.28
7010 - Benefits/Tax	**$4,552.00**	**$5,451.67**	**119.76**
05 - Soc Sec/Med	$1,600.00	$2,265.71	141.61
30 - Workers Comp	$2,034.00	$2,301.96	113.17
40 - Supplementar	$918.00	$884.00	96.30
Total Fire Department	**$51,049.00**	**$54,715.38**	**107.18**

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
07 - Public Safety			
2200 - ACO	**$1,875.00**	**$716.72**	**38.23**
05 - Ken,Vet,Fees	$100.00	$0.00	0.00
10 - Supplies	$100.00	$0.00	0.00
Public Safety Continued			
15 - Training	$100.00	$0.00	0.00
20 - Beaver Con.	$575.00	$575.00	100.00
30 - ACO Stipend	$1,000.00	$141.72	14.17
2300 - Plbg Insp	**$6,125.00**	**$4,325.03**	**70.61**
05 - Wages	$5,600.00	$4,200.03	75.00
10 - Training	$0.00	$125.00	----
15 - Travel	$425.00	$0.00	0.00
20 - Meetings	$100.00	$0.00	0.00
2400 - Ambul Serv	**$15,350.00**	**$15,282.50**	**99.56**
05 - Regional Ser	$15,350.00	$15,282.50	99.56
2600 - Street Lites	**$26,000.00**	**$19,530.31**	**75.12**
05 - Street Lites	$26,000.00	$19,530.31	75.12
2700 - Hlth Officer	**$500.00**	**$500.00**	**100.00**
15 - Stipend	$500.00	$500.00	100.00
7010 - Benefits/Tax	**$590.00**	**$297.17**	**50.37**
05 - Soc Sec/Med	$427.00	$286.84	67.18
30 - Workers Comp	$163.00	$10.33	6.34
Total Public Safety	**$50,440.00**	**$40,651.73**	**80.59**

Account	2023 Budget	2023 Acutal	Percent Spent
10 - Public Works			
3100 - Winter Rd	**$136,950.00**	**$130,782.48**	**95.50**
05 - Gravel	$15,000.00	$16,200.00	108.00
10 - Salt	$19,500.00	$19,363.29	99.30
15 - Wages	$68,250.00	$66,455.55	97.37
17 - Overtime	$9,250.00	$6,764.54	73.13
20 - Diesel	$20,550.00	$17,868.17	86.95
25 - Culvert Thaw	$750.00	$208.87	27.85
35 - Gasoline	$3,650.00	$3,922.06	107.45
3200 - Summer Rd	**$94,250.00**	**$98,103.89**	**104.09**
05 - Wages	$68,250.00	$70,696.87	103.59
07 - Overtime	$500.00	$117.06	23.41
10 - Diesel	$7,200.00	$7,168.31	99.56
15 - Gravel	$3,950.00	$3,840.00	97.22
20 - Culverts	$6,000.00	$5,901.47	98.36
25 - Equip Rent	$2,000.00	$1,940.00	97.00
30 - Should Mow	$2,700.00	$4,062.50	150.46
35 - Signs	$500.00	$425.70	85.14
40 - Safety Cones	$500.00	$426.36	85.27
50 - Gasoline	$2,650.00	$3,525.62	133.04
3250 - Garage O & M	**$30,909.00**	**$25,116.71**	**81.26**
01 - Heating Oil	$11,000.00	$6,161.89	56.02

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
Public Works Continued			
02 - Phone	$420.00	$439.73	104.70
03 - Electricity	$8,500.00	$7,451.96	87.67
04 - Repair/Serv	$2,600.00	$2,599.61	99.99
05 - Cleaning Sup	$500.00	$570.91	114.18
06 - Maint. Furn	$375.00	$465.28	124.07
07 - Inspections	$215.00	$212.50	98.84
08 - Sewer Fees	$404.00	$404.25	100.06
09 - Trash Dispos	$270.00	$270.00	100.00
10 - Firewood	$1,300.00	$1,670.16	128.47
11 - Cell / Boots	$1,200.00	$1,200.00	100.00
12 - Uniforms	$850.00	$985.92	115.99
13 - Watr Bot Rnt	$75.00	$39.00	52.00
14 - Training	$200.00	$180.00	90.00
15 - Insurance	$2,000.00	$1,760.00	88.00
16 - Gen Liab Ins	$1,000.00	$705.50	70.55
3300 - Equip	**$31,435.00**	**$30,396.69**	**96.70**
01 - Insurance	$7,085.00	$6,603.50	93.20
05 - Tires	$1,000.00	$999.03	99.90
10 - Equip Repair	$10,000.00	$9,981.88	99.82
15 - Oil	$1,000.00	$886.52	88.65
20 - Lube	$400.00	$369.04	92.26
25 - Filters	$600.00	$545.60	90.93
30 - Plow Blades	$1,500.00	$1,445.38	96.36
35 - Cuttin Edges	$2,200.00	$2,199.10	99.96
40 - Elec Repairs	$600.00	$561.83	93.64
45 - Welding Sup	$850.00	$766.55	90.18
50 - Fabrication	$1,000.00	$956.91	95.69
55 - SmallEqupRep	$1,500.00	$1,473.01	98.20
60 - Parts	$1,500.00	$1,499.65	99.98
65 - Shop Tools	$1,800.00	$1,765.15	98.06
70 - Safety Gear	$400.00	$343.54	85.89
3400 - Paving	**$6,000.00**	**$5,998.59**	**99.98**
10 - Cold Mix	$3,000.00	$2,999.31	99.98
20 - Culvert Pav	$3,000.00	$2,999.28	99.98
3450 - MMTA	**$120.00**	**$25.00**	**20.83**
05 - Drug Test	$120.00	$25.00	20.83
7010 - Benefits/Tax	**$68,724.00**	**$69,435.78**	**101.04**
05 - Soc Sec/Med	$8,700.00	$11,115.82	127.77
10 - Retirement	$14,750.00	$12,450.17	84.41
15 - Health Ins	$38,136.00	$38,481.60	100.91
25 - Unemploy	$680.00	$679.12	99.87
30 - Workers Comp	$6,458.00	$6,709.07	103.89
Total Public Works	**$368,388.00**	**$359,859.14**	**97.68**

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
15 - Social Services			
05 - Sen Cit Lunc	$3,800.00	$3,800.00	100.00
07 - Hist Society	$1,000.00	$1,000.00	100.00
10 - FK MuskieDby	$50.00	$50.00	100.00
15 - St.JnnValAss	$1,000.00	$1,000.00	100.00
20 - Agen on Agin	$700.00	$700.00	100.00
25 - AngelSnowfes	$150.00	$150.00	100.00
30 - ACAP	$397.00	$397.00	100.00
35 - Red Cross	$200.00	$200.00	100.00
40 - Soil Con.	$391.00	$391.00	100.00
45 - LngLkFishing	$250.00	$250.00	100.00
46 - ATV CLUB	$500.00	$500.00	100.00
55 - NLHlth/Hospi	$250.00	$250.00	100.00
60 - Sno Mo Club	$600.00	$600.00	100.00
61 - Life Flight	$526.00	$526.00	100.00
65 - Homeless Ser	$1,630.00	$1,630.00	100.00
66 - MEPublicRadi	$200.00	$200.00	100.00
70 - Vet Ceme	$200.00	$200.00	100.00
80 - Lng Lk Lib	$250.00	$250.00	100.00
85 - Uni Way Aroo	$250.00	$250.00	100.00
96 - Donations	$750.00	$300.00	40.00
Total Social Services	**$13,094.00**	**$12,644.00**	**96.56**

Account	2023 Budget	2023 Acutal	Percent Spent
20 - Recreation Department			
5100 - Rec Dept	**$9,147.00**	**$4,447.68**	**48.62**
01 - Prop Ins	$150.00	$134.00	89.33
03 - Stipend	$1,000.00	$0.00	0.00
05 - Electricity	$600.00	$663.59	110.60
10 - Sewer Fees	$197.00	$202.15	102.61
15 - Maint	$750.00	$611.86	81.58
20 - Cln Service	$50.00	$0.00	0.00
25 - Heating Oil	$1,350.00	$922.83	68.36
30 - Gas	$100.00	$0.00	0.00
45 - Weed Con	$1,100.00	$610.00	55.45
50 - Hol Parties	$200.00	$162.31	81.16
55 - Skating Rk	$500.00	$0.00	0.00
60 - Equipment	$250.00	$0.00	0.00
65 - Park Impr	$1,000.00	$0.00	0.00
70 - Build Repair	$200.00	$0.00	0.00
75 - Summer Prog	$500.00	$40.00	8.00
80 - Heritage Prk	$1,200.00	$1,100.94	91.75
5400 - Boat Landing	**$1,670.00**	**$3,146.29**	**188.40**
05 - Electricity	$250.00	$259.88	103.95
10 - SpringSetUp	$320.00	$80.00	25.00
15 - Fall Sht Dwn	$150.00	$75.00	50.00
20 - Maintenance	$750.00	$2,556.41	340.85
25 - Weed Control	$200.00	$175.00	87.50
Total Recreation Department	**$10,817.00**	**$7,593.97**	**70.20**

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
25 - Inter Government			
6000 - Airport	**$15,550.00**	**$15,550.00**	**100.00**
05 - O&M	$10,279.00	$10,279.00	100.00
10 - Capital	$5,271.00	$5,271.00	100.00
6100 - Education	**$517,104.00**	**$517,112.00**	**100.00**
05 - SAD 33	$517,104.00	$517,112.00	100.00
6200 - County Tax	**$102,365.00**	**$102,364.98**	**100.00**
05 - ME Couty Tx	$102,365.00	$102,364.98	100.00
6300 - VRF INC	**$91,100.00**	**$107,600.83**	**118.11**
05 - VRF FEES	$91,100.00	$107,600.83	118.11
Total Inter Government	**$726,119.00**	**$742,627.81**	**102.27**

Account	2023 Budget	2023 Acutal	Percent Spent
40 - Debt Service			
9620 - Town Office	**$10,800.00**	**$10,084.18**	**93.37**
05 - TO Loan Acct	$10,800.00	$10,084.18	93.37
9855 - 2016 RD LOAN	**$100,000.00**	**$99,000.76**	**99.00**
05 - 2016 Rd LN	$100,000.00	$99,000.76	99.00
9865 - '21 LoaderLN	**$29,752.00**	**$29,753.33**	**100.00**
05 - '21 LoaderLN	$29,752.00	$29,753.33	100.00
Total Debt Service	**$140,552.00**	**$138,838.27**	**98.78**

Account	2023 Budget	2023 Acutal	Percent Spent
35 - Professional Services			
8200 - Prof Exp	**$33,150.00**	**$60,968.79**	**183.92**
05 - Auditor	$7,500.00	$7,250.00	96.67
10 - Town Report	$1,350.00	$1,040.91	77.10
12 - Assessor Fee	$4,000.00	$4,400.00	110.00
14 - Map Update	$500.00	$0.00	0.00
20 - Dues/Members	$4,500.00	$5,221.12	116.02
25 - Convention	$2,000.00	$0.00	0.00
35 - Advertising	$1,200.00	$1,059.00	88.25
40 - Legal Servic	$10,000.00	$40,002.32	400.02
45 - Reports	$250.00	$193.78	77.51
46 - SJV Cham Com	$300.00	$300.00	100.00
47 - FK Chamber	$500.00	$500.00	100.00
48 - ME Acadi Her	$150.00	$150.00	100.00
55 - Tax Bills	$900.00	$851.66	94.63
8802 - CDBG Office	**$11,300.00**	**$13,260.00**	**117.35**
05 - Advertising	$300.00	$0.00	0.00
10 - Wages	$11,000.00	$13,260.00	120.55
Total Professional Services	**$44,450.00**	**$74,228.79**	**166.99**

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
27 - Community Center			
5300 - Com Center	**$20,579.00**	**$20,647.08**	**100.33**
01 - Blg Insuranc	$1,100.00	$1,087.50	98.86
05 - Wages	$7,800.00	$7,800.00	100.00
10 - Phone	$450.00	$439.71	97.71
11 - Internet	$1,000.00	$831.84	83.18
15 - Electricity	$2,300.00	$1,609.22	69.97
20 - Cln Supplies	$450.00	$427.14	94.92
30 - Heating Oil	$5,000.00	$5,948.70	118.97
35 - Maint&Repair	$1,200.00	$1,249.86	104.16
55 - Sewer Fee	$809.00	$808.50	99.94
60 - Propane	$200.00	$174.61	87.31
70 - Trash Dispo	$270.00	$270.00	100.00
7010 - Benefits/Tax	**$708.00**	**$768.22**	**108.51**
05 - Soc Sec/Med	$550.00	$596.96	108.54
30 - Workers Comp	$158.00	$171.26	108.39
Total Community Center	**$21,287.00**	**$21,415.30**	**100.60**

Account	2023 Budget	2023 Acutal	Percent Spent
50 - Sewer Department			
6400 - Sewer Dpt OM	**$143,630.00**	**$164,449.57**	**114.50**
05 - Wages/Bene	$30,000.00	$28,965.80	96.55
10 - PW Support	$3,000.00	$482.50	16.08
32 - ElectDataIns	$150.00	$150.00	100.00
33 - Prop Insuran	$2,270.00	$2,177.00	95.90
34 - Gen Liab Ins	$350.00	$317.00	90.57
35 - Electricity	$45,000.00	$62,494.10	138.88
38 - Equip Purch	$3,000.00	$2,844.13	94.80
40 - Equip Maint	$4,000.00	$16,229.63	405.74
45 - Heating Oil	$1,900.00	$1,202.62	63.30
50 - Line Flushin	$5,000.00	$5,000.00	100.00
52 - DuckWeed Rem	$1,500.00	$0.00	0.00
53 - PS/CC Cleani	$5,000.00	$4,869.60	97.39
55 - Audit	$250.00	$0.00	0.00
56 - Summer Mowin	$2,750.00	$2,812.50	102.27
57 - Ext Weed Con	$650.00	$650.00	100.00
58 - WinterPlowin	$2,000.00	$2,000.00	100.00
65 - Supplies	$3,500.00	$5,105.05	145.86
71 - DEP Disch Fe	$1,000.00	$794.12	79.41
72 - Mercury Test	$250.00	$0.00	0.00
73 - Misc.Testing	$0.00	$1,050.00	----
75 - Build/Maint	$2,000.00	$4,946.23	247.31

2023 EXPENSE REPORT
JANUARY 1, 2023 - DECEMBER 31, 2023

Account	2023 Budget	2023 Acutal	Percent Spent
Sewer Department Continued			
76 - NARSB SLUDGE	$1,000.00	$1,000.00	100.00
80 - Phone/Intern	$8,000.00	$8,725.45	109.07
90 - Notices/Lett	$1,000.00	$48.78	4.88
91 - Trainings	$500.00	$270.00	54.00
92 - LINE BREAKS	$5,000.00	$0.00	0.00
95 - Liens	$200.00	-$458.58	-229.29
96 - Postage	$600.00	$13.40	2.23
97 - Legal Fees	$1,000.00	$0.00	0.00
99 - Loan P/I Pmt	$12,760.00	$12,760.24	100.00
7010 - Benefits/Tax	**$3,476.00**	**$4,869.28**	**140.08**
05 - Soc Sec/Med	$2,155.00	$2,192.28	101.73
10 - Retirement	$600.00	$1,955.45	325.91
25 - Unemploy	$170.00	$169.76	99.86
30 - Workers Comp	$551.00	$551.79	100.14
8410 - Abatements	**$1,000.00**	**$0.00**	**0.00**
10 - Abatements	$1,000.00	$0.00	0.00
Total Sewer Department	**$148,106.00**	**$169,318.85**	**114.32**

55 - General Assistance			
4200 - Gen Assistan	**$2,410.00**	**$2,376.75**	**98.62**
05 - Rent	$1,000.00	$800.00	80.00
10 - Electricity	$200.00	$270.95	135.48
15 - Food	$55.00	$466.00	847.27
20 - Supplies	$55.00	$0.00	0.00
25 - Heating Oil	$1,000.00	$839.80	83.98
30 - Propane	$100.00	$0.00	0.00
35 - DeathService	$0.00	$0.00	----
Total General Assistance	**$2,410.00**	**$2,376.75**	**98.62**

Final Totals	**$1,861,127.00**	**$1,891,345.64**	**101.62**

2023 REVENU SUMMARY
JANUARY 1, 2023 TO DECEMBER 31, 2023

ACCOUNT	2023 BUDGET	2023 ACTUAL
01 - GENERAL GOVERNMENT	**$684,267.00**	**$1,781,963.07**
1000 - Motor Vehicle Excise	$300,000.00	$301,313.66
1100 - Motor Vehicle Agent Fees	$6,800.00	$6,787.00
2000 - Boat Excise	$1,280.00	$1,320.40
2100 - IFW Agent Fees	$650.00	$747.50
2300 - Dog Fees	$100.00	$164.00
2500 - Vital Statistic Clerk Fees	$1,500.00	$1,839.20
3000 - RE Tax Commitment	$0.00	$1,000,468.81
3100 - PP Tax Commitment	$0.00	$27,253.52
3700 - Interest on Taxes	$4,000.00	$3,946.97
4200 - Franchise Fees	$6,470.00	$6,616.59
4300 - Renewable Energy Reimbursement	$1,350.00	$1,328.00
5100 - Aircraft Excise Tax	$2,667.00	$2,427.15
5150 - Tractor Excise Tax	$6,500.00	$5,870.39
8000 - Miscellaneous Income	$50.00	$143.25
9000 - Interest Income	$0.00	$7,454.52
9100 - MMA Ins Dividends Refunds	$1,000.00	$1,860.00
9500 - State Revenue Sharing	$201,000.00	$214,951.33
9510 - Homestead Exemption Reimb	$120,000.00	$130,888.00
9520 - Veteran Exemption Reimb	$900.00	$950.00
9530 - Tree Growth	$0.00	$39.50
9570 - BETE	$30,000.00	$67,866.00
07 - PUBLIC SAFETY	**$1,000.00**	**$2,171.50**
2000 - Building Permits	$500.00	$480.00
3000 - Plumbing Permits	$500.00	$967.50
10 - PUBLIC WORKS	**$28,500.00**	**$34,979.00**
1000 - LOCAL ROAD ASSISTANCE PROGRA	$24,500.00	$28,424.00
3000 - Plowing Reimbursements	$3,000.00	$6,255.00
4000 - Equip/Labor Rental	$0.00	$300.00
5000 - Driveway Sweeping	$1,000.00	$0.00
20 - RECREATION DEPARTMENT	**$2,500.00**	**$5,011.36**
3000 - Skating Rink	$0.00	$250.00
5000 - Boat Landing Reimbursement	$2,500.00	$4,761.36
27 - COMMUNITY CENTER	**$4,000.00**	**$5,823.75**
1000 - Community Center Rentals	$4,000.00	$5,823.75
50 - SEWER DEPARTMENT	**$139,100.00**	**$141,269.13**
1100 - Sewer Principal	$93,600.00	$89,404.15
1500 - St Agatha Flow Fees	$45,000.00	$51,321.09
2000 - Interest on Sewer User Fees	$500.00	$543.89
55 - GENERAL ASSISTANCE	**$0.00**	**$300.93**
1000 - GA REIMBURSEMENT	$0.00	$300.93

Final Totals	**$859,367.00**	**$1,971,518.74**

AUDITOR'S REPORT

TOWN OF FRENCHVILLE, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2023

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To the Board of Selectpersons of
Town of Frenchville, Maine

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, its major funds and the aggregate remaining fund information of the Town of Frenchville, Maine, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Frenchville, Maine, as of December 31, 2023, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Frenchville, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Frenchville, Maine's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages I through VI and the budgetary comparison information, schedule of employer's pension contributions, schedule of employer's share of net pension liability, notes to GASB #68 required schedules and schedules of changes in net OPEB liability and related ratios on pages 34 through 38 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Frenchville, Maine's basic financial statements. The accompanying Schedule of Property Valuation Assessment – General Fund, Schedule of changes in Property Taxes – General Fund and Schedule of Debt Service are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Property Valuation Assessment – General Fund, Schedule of changes in Property Taxes – General Fund and Schedule of Debt Service are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated February 2, 2024 on our consideration of the Town of Frenchville, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Chester M. Kearney

Presque Isle, Maine
February 2, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

TOWN OF FRENCHVILLE, MAINE

MANAGEMENT'S DISCUSSION AND ANALYSIS

UNAUDITED

As management of the Town of Frenchville, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with the Town's financial statements.

Financial Highlights

- The assets of the Town of Frenchville exceeded its liabilities at the close of the most recent fiscal year by $6,351,461 (net position). Of this amount, $5,489,457 is capital assets net of related debt. The remaining amount may be used to meet the government's on-going obligations to citizens and creditors.

- The government's total net position decreased by $17,665.

- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of $869,662 a decrease of $16,233 in comparison with the prior year. Approximately 74% of this total amount, $645,772, is available for spending at the government's discretion (unassigned fund balance).

- At the end of the current fiscal year, unassigned fund balance for the general fund was $645,772 or 34.3% of total general fund expenditures.

- The Town's total long-term debt decreased by $76,662 for the current fiscal year, due to debt retirement of $122,187 and new borrowing in the amount of $45,525.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Frenchville's basic financial statements. The Town's basic financial statements are comprised of 3 components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Frenchville's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, protection, highways, general assistance, sanitation, cemetery, properties, recreation, county tax assessment and education.

The government-wide financial statements can be found on pages 4 and 5 of this report.

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 Frenchville, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into 2 categories: governmental funds, and permanent funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental-fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the 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.

The Town maintains four individual governmental funds. Information is presented separately in the governmental-fund balance sheet and in the governmental-fund statement of revenues, expenditures, and changes in fund balances for the general fund which is considered to be a major fund.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental-fund financial statements can be found on pages 6 to 9 of this report.

Proprietary funds. The Town sewer fund is considered a proprietary fund.

Fiduciary funds. The Town maintains 1, custodial type, fiduciary fund.

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 fund financial statements. The notes to the financial statements can be found on pages 15 to 33 of this report.

Other information. This report also includes various supplemental schedules to provide additional detail for the various items reported. These supplemental schedules can be found on pages 34 to 41 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by $6,351,461 at the close of the most recent fiscal year.

By far, the largest portion of the Town's net position (87%) reflects its investment in capital assets (e.g., land, buildings, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, if any, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF FRENCHVILLE, Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
Current and other assets	1,058,745	1,032,136	7,617	288,626	1,066,362	1,320,762
Capital assets, net	2,992,242	3,015,795	3,592,519	3,405,515	6,584,761	6,421,310
Total assets	4,050,987	4,047,931	3,600,136	3,694,141	7,651,123	7,742,072
Deferred outflows of resources	69,522	86,285	-	-	69,522	86,285
Current liabilities	159,376	157,427	11,112	11,002	170,488	168,429
Pension liabilities	91,124	77,977	-	-	91,124	77,977
OPEB liabilities	110,496	120,017	-	-	110,496	120,017
Long-term liabilities	870,911	945,679	92,988	104,099	963,899	1,049,778
Total liabilities	1,231,907	1,301,100	104,100	115,101	1,336,007	1,416,201
Deferred inflows of resources	33,177	43,030	-	-	33,177	43,030
Net position:						
Invested in capital assets, net of related debt	2,001,038	1,958,930	3,488,419	3,290,414	5,489,457	5,249,344
Restricted	67,460	107,460	-	-	67,460	107,460
Unrestricted	786,927	723,696	7,617	288,626	794,544	1,012,322
Total net position	2,855,425	2,790,086	3,496,036	3,579,040	6,351,461	6,369,126

At the end of the current fiscal year, the Town is able to report positive balances in net position.

During the current fiscal year, the government's capital assets increased by $163,451 the result of $413,515 of capital additions less depreciation expense of $250,064 and net dispositions of $0.

Governmental activities. Governmental activities increased the Town's net position by $65,339 and business type activities decreased net position by $83,004. Key elements of the changes are as follows:

TOWN OF FRENCHVILLE, Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	January 1, 2023 December 31, 2023	January 1, 2022 December 31, 2022	January 1, 2023 December 31, 2023	January 1, 2022 December 31, 2022	January 1, 2023 December 31, 2023	January 1, 2022 December 31, 2022
Program revenues:						
Charges for services	46,393	37,266	140,725	137,323	187,118	174,589
Operating grants and contributions	28,424	54,889			28,424	54,889
Capital grants and contributions	204,419	51,716		967,924	204,419	1,019,640
General revenues:						
Property taxes	1,027,722	1,002,789			1,027,722	1,002,789
Excise taxes	301,913	298,968			301,913	298,968
Grants and other contributions not restricted to specific programs	414,655	383,372			414,655	383,372
Other Revenue:	91,394	114,664	543	574	91,937	115,238
Total revenues	2,114,920	1,943,664	141,268	1,105,821	2,256,188	3,049,485
Expenses:						
Education	517,112	472,537			517,112	472,537
General government	380,898	328,314			380,898	328,314
Public safety	40,652	104,092			40,652	104,092
Public works	500,006	488,751			500,006	488,751
Capital improvement	218,985	119,346			218,985	119,346
County tax	102,365	93,126			102,365	93,126
Recreation	46,575	43,425			46,575	43,425
Community agencies	12,644	12,933			12,644	12,933
All other	124,191	104,763	224,272	173,904	348,463	278,667
Pension expense	7,938	(678)			7,938	(678)
OPEB expense	2,598	1,812			2,598	1,812
Interest expense	27,632	31,022			27,632	31,022
Total expenses	2,049,581	1,799,443	224,272	173,904	2,273,853	1,973,347
Interfund transfers		(64,195)		64,195		
Change in net position	65,339	80,026	(83,004)	996,112	(17,665)	1,076,138
Net position – beginning	2,790,086	2,710,060	3,579,040	2,582,928	6,369,126	5,292,988
Net position – ending	2,855,425	2,790,086	3,496,036	3,579,040	6,351,461	6,369,126

Financial Analysis of the Government's Funds

As noted earlier, the Town of Frenchville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of $869,662, a decrease of $16,233 in comparison with the prior year. Approximately 74% of this total amount, $645,996, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is committed or assigned to indicate that it is not available for new spending.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the general fund was $645,996, while total fund balance was $802,202. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 34.3% of total general fund expenditures, while total fund balance represents 42.6% of that same amount.

The fund balance of the Town's general fund increased by $23,767 during the current fiscal year. Key factors in this increase are as follows:

- Actual revenues exceeded anticipated revenues by $167,622, consisting primarily of overlay, state revenues and other revenues.
- Actual expenditures were more than appropriated expenditures by $9,005 due to overruns in general government, fire department and Valley Recycling.
- Final budget assumed use of anticipated fund balance of $134,850 due to approved use of reserves for capital improvements.

General Fund Budgetary Highlights

The final budget included appropriations carried forward from prior fiscal years.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental activities as of December 31, 2023, amounts to $2,992,242 (net of accumulated depreciation). This investment in capital assets includes land, building systems and infrastructure. The total decrease in the Town's investment in capital assets for its governmental activities for the current fiscal year was 0.7%.

Additional information on the Town's capital assets can be found in note 3 on pages 22 and 23 of this report.

Long-term debt. At the end of the current fiscal year, the Town had debt related to governmental and business-type activities. Details on long-term debt can be found on page 41 of this report.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7.5% of its total state valuation of the Town. The current debt limitation for the Town of Frenchville is $3,108,031.

Economic Factors and Next Year's Budgets and Rates

• Management continues to evaluate the economic conditions and needs of the town when developing the annual budget

• Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the Town's budget for the 2024 calendar year.

Requests for Information

This financial report is designed to provide a general overview of the Town of Frenchville, Maine's finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, PO Box 97, Town of Frenchville, Maine 04745.

BASIC FINANCIAL STATEMENTS

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF NET POSITION

DECEMBER 31, 2023

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and cash equivalents	518,735		518,735
Investments - CDs	147,333		147,333
Taxes/Liens receivable (net of allowance)	176,594		176,594
Accounts receivable (net)		16,300	16,300
Due from other governments	207,400		207,400
Internal balances	8,683	(8,683)	-
Total current assets	1,058,745	7,617	1,066,362
Capital assets, net of accumulated depreciation	2,992,242	3,592,519	6,584,761
TOTAL ASSETS	4,050,987	3,600,136	7,651,123
DEFERRED OUTFLOWS OF RESOURCES			
Pension related expenditures	31,658		31,658
OPEB related expenditures	37,864		37,864
	69,522		69,522
LIABILITIES			
Accounts payable	29,686		29,686
Due to fiduciary fund	9,397		9,397
Current portion of long-term debt	120,293	11,112	131,405
Total current liabilities	159,376	11,112	170,488
Non-current liabilities			
Pension liabilities	91,124		91,124
OPEB liabilities	110,496		110,496
Notes due in more than one year	870,911	92,988	963,899
	1,072,531	92,988	1,165,519
TOTAL LIABILITIES	1,231,907	104,100	1,336,007
DEFERRED INFLOWS OF RESOURCES			
Pension related inflows	16,881		16,881
OPEB related inflows	16,296		16,296
	33,177		33,177
NET POSITION			
Invested in capital assets, net of related debt	2,001,038	3,488,419	5,489,457
Restricted	67,460	-	67,460
Unrestricted	786,927	7,617	794,544
TOTAL NET POSITION	2,855,425	3,496,036	6,351,461

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2023

Functions/Programs:	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities	Net (Expense) Revenues and Changes in Net Position: Business-type Activities	Net (Expense) Revenues and Changes in Net Position: Total
Governmental activities:							
Education	517,112				(517,112)		(517,112)
General government	380,898	26,831			(354,067)		(354,067)
Public safety	40,652	2,172			(38,480)		(38,480)
Public works	500,006	6,555	28,424		(465,027)		(465,027)
Fire department	67,985				(67,985)		(67,985)
Capital improvement	218,985			204,419	(14,566)		(14,566)
County tax	102,365				(102,365)		(102,365)
Recreation	46,575	10,835			(35,740)		(35,740)
Community agencies	12,644				(12,644)		(12,644)
All other	124,191				(124,191)		(124,191)
Pension expense (recovery)	7,938				(7,938)		(7,938)
OPEB expense (recovery)	2,598				(2,598)		(2,598)
Unallocated interest on debt service interest	27,632				(27,632)		(27,632)
Total governmental activities	2,049,581	46,393	28,424	204,419	(1,770,345)		(1,770,345)
Business-type activities:							
Sewer department	224,272	140,725		-		(83,547)	(83,547)
Total business-type activities	224,272	140,725		-		(83,547)	(83,547)
Total primary government	2,273,853	187,118	28,424	204,419	(1,770,345)	(83,547)	(1,853,892)
General revenues:							
Taxes					1,027,722		1,027,722
Excise taxes					301,913		301,913
Intergovernmental					414,655		414,655
Unrestricted interest					15,481	543	16,024
Other					75,913		75,913
Total general revenues					1,835,684	543	1,836,227
Transfers in/(out)					-	-	-
Change in net position					65,339	(83,004)	(17,665)
Net position - January 1, 2023					2,790,086	3,579,040	6,369,126
Net position - December 31, 2023					2,855,425	3,496,036	6,351,461

See notes to financial statements

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TOWN OF FRENCHVILLE, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	GENERAL	SLUDGE PROJECT SPECIAL REVENUE FUND (MAJOR)	ARPA - SPECIAL REVENUE FUND (NON-MAJOR)	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	518,735			518,735
Investment - CDs	147,333			147,333
Tax receivable (net of allowance for uncollectibles)	176,594			176,594
Due from other governments	2,981	204,419		207,400
Due from general fund	-		67,460	67,460
Due from special revenue fund	204,419			204,419
Due from proprietary fund	8,683			8,683
TOTAL ASSETS	1,058,745	204,419	67,460	1,330,624
LIABILITIES				
Payables and accruals	29,686			29,686
Due to Special Revenue funds	67,460			67,460
Due to general fund		204,419		204,419
Due to fiduciary fund	9,397			9,397
TOTAL LIABILITIES	106,543	204,419	-	310,962
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue-property taxes	150,000	-	-	150,000
FUND BALANCES				
Non-spendable	23,707			23,707
Restricted	-		67,460	67,460
Committed	132,499			132,499
Unassigned	645,996			645,996
TOTAL FUND BALANCES	802,202	-	67,460	869,662
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESORUCES AND FUND BALANCES	1,058,745	204,419	67,460	1,330,624

TOWN OF FRENCHVILLE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET

TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2023

Total fund balances for governmental funds	869,662
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	2,992,242
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds:	
Unavailable revenue - property taxes	150,000
Liabilities, deferred outflows of resources and deferred inflows of resources related to pensions are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Deferred outflows of resources - pension related expenditures	31,658
Deferred outflows of resources - OPEB related expenditures	37,864
Deferred inflows of resources - pension related inflows	(16,881)
Deferred inflows of resources - OPEB related inflows	(16,296)
Pension liabilities	(91,124)
OPEB liabilities	(110,496)
Some liabilities are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Notes payable	(991,204)
Total net position of governmental activities	2,855,425

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND	SLUDGE PROJECT SPECIAL REVENUE FUND (MAJOR)	ARPA - SPECIAL REVENUE FUND (NON-MAJOR)	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property taxes	977,722			977,722
Excise	301,913			301,913
Governmental revenues	443,079	204,419		647,498
Interest	15,481			15,481
Income from debt service	45,525			45,525
Other	122,306			122,306
TOTAL REVENUES	1,906,026	204,419	-	2,110,445
EXPENDITURES				
Education	517,112			517,112
General government	343,681		30,000	373,681
Public safety	40,652			40,652
Public works	359,859			359,859
Fire department	100,260		10,000	110,260
Debt service	138,818			138,818
Capital improvement	114,708	204,419		319,127
County tax	102,365			102,365
Recreation	29,009			29,009
Community agencies	12,644			12,644
Airport	15,550			15,550
Valley Recycling	107,601			107,601
TOTAL EXPENDITURES	1,882,259	204,419	40,000	2,126,678
EXCESS OF REVENUES OVER EXPENDITURES	23,767	-	(40,000)	(16,233)
TRANSFER TO PROPRIETARY FUND	-	-	-	-
NET CHANGE IN FUND BALANCES	23,767	-	(40,000)	(16,233)
FUND BALANCES - JANUARY 1, 2023	778,435	-	107,460	885,895
FUND BALANCES - DECEMBER 31, 2023	802,202	-	67,460	869,662

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

TO THE STATEMENT OF ACTIVITIES

DECEMBER 31, 2023

The change in net position reported for governmental activities in the statement of activities is different because:	
Net change in fund balances - total governmental funds	(16,233)
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period:	
Capital asset purchases capitalized	155,687
Depreciation expense	(179,240)
Pension expense reported under GASB #68 is not reported in the governmental funds	(7,938)
Property taxes receivable collected this year, but were not available soon enough to pay for the prior period's expenditures and, therefore, were deferred in the funds:	50,000
OPEB recovery reported under GASB #75 is not reported in the governmental funds	(2,598)
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Proceeds from long-term debt	(45,525)
Principal payments on long-term debt	111,186
Change in net position of governmental activities	65,339

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF NET POSITION

PROPRIETARY FUND

YEAR ENDED DECEMBER 31, 2023

	SEWER	TOTAL
ASSETS		
Current Assets		
Accounts receivable (net)	16,300	16,300
Due from (to) primary government	(8,683)	(8,683)
	7,617	7,617
Capital assets (net)	3,592,519	3,592,519
TOTAL ASSETS	3,600,136	3,600,136
LIABILITIES		
Current portion of long-term debt	11,112	11,112
Non-current liabilities		
Due in more than one year	92,988	92,988
TOTAL LIABILITIES	104,100	104,100
NET POSITION		
Invested in capital assets, net of related debt	3,488,419	3,488,419
Unrestricted	7,617	7,617
TOTAL NET POSITION	3,496,036	3,496,036

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUND

YEAR ENDED DECEMBER 31, 2023

	SEWER	TOTAL
OPERATING REVENUES		
Charges for services	140,725	140,725
Less: Discounts and abatements	-	-
TOTAL OPERATING REVENUES	140,725	140,725
OPERATING EXPENSES		
Labor and benefits	28,966	28,966
Electricity	62,494	62,494
Equipment and maintenance	47,301	47,301
Administrative	4,203	4,203
Telephone	8,725	8,725
Depreciation	70,824	70,824
TOTAL OPERATING EXPENSES	222,513	222,513
OPERATING INCOME	(81,788)	(81,788)
NONOPERATING REVENUES (EXPENSES)		
Interest income	543	543
Interest expense	(1,759)	(1,759)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,216)	(1,216)
INCOME BEFORE TRANSFER AND CONTRIBUTIONS	(83,004)	(83,004)
TRANSFER FROM PRIMARY GOVERNMENT	-	-
CHANGE IN NET POSITION	(83,004)	(83,004)
TOTAL NET POSITION - JANUARY 1, 2023	3,579,040	3,579,040
TOTAL NET POSITION - DECEMBER 31, 2023	3,496,036	3,496,036

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

YEAR ENDED DECEMBER 31, 2023

	SEWER	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	146,251	146,251
Cash paid to suppliers for goods and services	(122,723)	(122,723)
Cash paid to employees for services	(28,966)	(28,966)
Net cash used in operating activities	(5,438)	(5,438)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interest received	543	543
Net cash received from General Fund	275,483	275,483
Net cash provided by noncapital financing activities	276,026	276,026
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Cash used in capital projects	(257,828)	(257,828)
Interest paid on bonds and notes	(1,759)	(1,759)
Reduction in long-term obligations	(11,001)	(11,001)
Net cash used in capital and related financing activities	(270,588)	(270,588)
NET CHANGE IN CASH	-	-
CASH - JANUARY 1, 2023	-	-
CASH - DECEMBER 31, 2023	-	-
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES		
Operating loss	(81,788)	(81,788)
Adjustments to reconcile loss to net cash used in operating activities		
Depreciation	70,824	70,824
Change in assets and liabilities		
Accounts receivable - decrease	5,526	5,526
	76,350	76,350
NET CASH USED IN OPERATING ACTIVITIES	(5,438)	(5,438)

See notes to financial statements

TOWN OF FRENCHVILLE

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

YEAR ENDED DECEMBER 31, 2023

	CUSTODIAL FUND FIRE FIGHTERS' FUNDRAISING
ASSETS	
Due from general fund	9,397
TOTAL ASSETS	9,397
LIABILITIES	None
NET POSITION	9,397

See notes to the financial statements

TOWN OF FRENCHVILLE

STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

YEAR ENDED DECEMBER 31, 2023

	CUSTODIAL FUND FIRE FIGHTERS' FUNDRAISING
REVENUES	
Fundraising income	8,162
TOTAL REVENUES	8,162
EXPENDITURES	
Supplies	8,414
TOTAL USES OF FINANCIAL RESOURCES	8,414
EXCESS OF REVENUES OVER EXPENDITURES	(252)
NET POSITION - JANUARY 1, 2023	9,649
NET POSITION - DECEMBER 31, 2023	9,397

See notes to the financial statements

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Frenchville, Maine was incorporated under the laws of the State of Maine and operates under a town meeting, selectmen, town manager form of government and provides the following services: public safety, public works, health and social services, education, public improvements, planning and zoning, and general administrative services.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. In evaluating how to define the reporting entity, for financial purposes, management has considered all potential component units. The criteria used to determine which entities are part of the Town's operations include how the budget is adopted, whether debt is secured by general obligation of the Town, the Town's duty to cover any deficits that may occur, and supervision over the accounting functions. Based upon all pertinent facts derived from the analysis of the above criteria, it was determined that no additional entities should be included as part of these financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among program, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Measurement Focus and Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

- The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- A special revenue fund to account for EPA and DEP grant funds to complete a sludge removal project.

The Town reports the following major proprietary fund:

- The Sewer Fund accounts for the cost of construction and operation of the sewage treatment plant, the Town sewer system, and sewer operation activities, and is self-supported through sewer usage fees. Sewer fees are not sufficient to cover all the operating expenses requiring the general fund to supplement its operating resources.

The Town also reports one agency-type, custodial fiduciary fund for the firefighters' fundraising account and one, non-major special revenue fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds subject to the same limitations. The Town has not elected to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's public service function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Measurement Focus and Basis of Accounting (cont'd.)

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary fund are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Budgets

An operating budget is adopted each year for the general fund on the same modified accrual basis used to reflect actual revenues and expenditures. Special revenue funds do not have legally adopted budgets, but administratively approved project budgets.

Cash and temporary investments

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash and temporary investments. Earnings from these investments are reported by the applicable funds. The Town's policy is to invest in regional banks and federal securities and to insure funds to as great a degree as possible. Deposits with a maturity of three months or less are included in cash and temporary investments for financial reporting purposes.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Investments are reported at fair value.

Short-term Inter-fund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the combined balance sheet.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets with an initial, individual cost of more than $10,000, and an estimated useful life in excess of one year, are reported at actual or estimated historical cost.

Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Donated capital assets are recorded at estimated fair value at the time of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalization value of the assets constructed.

Capital assets of the primary government and business-type activities are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	20 to 100 years
Vehicles and equipment	5 to 20 years
Infrastructure	10 to 75 years

Long-Term Obligations

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or propriety fund type statement of net assets. Bond premiums and discounts, as well as issuance costs if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amount to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last and upon approval of the legislative body.

Deferred outflows/inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently reports deferred outflows of resources that are related to its participation in the Maine Public Employees Retirement System (MainePERS) and Maine Municipal Employees Health Trust (MMEHT).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available on the Governmental Funds balance sheet. The Town also reports deferred inflows of resources related to its participation in MainePERS and MMEHT on the Statement of Net Position.

Fund Equity or Balances

The Town of Frenchville follows Statement No. 54 which establishes a fund balance hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Compensated absences

Full-time employees are provided with paid time off for vacation and sick leave on an annual basis. Unused paid time off as of December 31 is forfeited unless the selectpersons authorize the employee to carry-forward time to the next year.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Fund Equity or Balances (cont'd.)

Under the GASB #54 reporting format, fund balance is reported as follows:

- Non-spendable-Items that are either not in spendable form or legally or contractually required to remain intact.
- Restricted fund balance-Resources that have constraints imposed by creditors, grantors, contributors or laws and regulations of other governments; or amounts that have very stringent conditions imposed by external parties or law.
- Unrestricted fund balance-Has 3 components;
    - Committed fund balance-Amounts with internally imposed restrictions mandated by the government's highest level of decision-making authority which require action from that authority to be redeployed. In the case of the Town of Frenchville, this action requires a vote at a town meeting.
    - Assigned fund balance-Amounts that are constrained by the government's intent that they will be used for specific purposes. Decision making authority with respect to these amounts lies with a committee or other government official (board of selectpersons) but not the highest-level authority.
    - Unassigned fund balance-This is the residual balance of the general fund which represents the remaining fund balance after allocation to the other fund balance categories. It reflects resources that are available for further appropriation and expenditure for general governmental purposes.

Allowance for Uncollectible Accounts

The Town of Frenchville provides for the valuation of outstanding taxes and accounts receivable through an allowance account based on estimated bad debts as of the period then ended.

Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Property Tax

The Town's property tax was levied August 17, 2023, on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. The assessed value for the list of April 1, 2023, upon which the levy was based, was $41,440,413 and taxed at 24.8 mils. Taxes were due and payable on November 30, 2023 with interest at the rate of 8% being charged on taxes unpaid after that date.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues. 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 the tax lien and associated costs remain unpaid.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Unrecognized Property Tax Revenue

The Town has adopted the standard established by GASB 33 regarding the recognition of property taxes. The criterion for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount of current and past due taxes that will be collected during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year end. Accordingly, deferred inflows of resources have been reported on the governmental funds' balance sheet for the taxes considered collectible but not available for current liabilities of $150,000 as of December 31, 2023.

Net Position

Net position represents the residual of all other financial statement elements presented in a Statement of Financial Position.

Other General Items

The Town is exposed to various risks of loss related to torts; theft of, damages to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. Settled claims, if any, resulting from these risks, have not exceeded commercial insurance coverage.

Minimum Fund Balance

The Board has not adopted a financial policy to maintain a minimum level of unrestricted fund balance in the general fund.

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds, except the special revenue, capital projects and fiduciary funds. These are not budgeted. All annual appropriations lapse at fiscal year-end, unless a carry-forward of unexpected amounts is approved by the Selectmen.

The Town Manager submits to the Board of Selectpersons a proposed operating budget for the ensuing year. A town meeting is held and the final budget is adopted through the legislative body. Transfers between departments or additional appropriations require the approval of the legislative body.

Excess of Expenditures Over Appropriations

For the year ended December 31, 2023, the Town's expenditures exceeded appropriations by $9,005, an unfavorable variance. Expenditures exceeded appropriations in the education, general government, fire department and Valley Recycling accounts.

(2) CASH AND EQUIVALENTS AND INVESTMENTS

Deposits and investments on December 31, 2023 consist of the following:

Deposits	
Checking accounts (2)	396,518
Savings accounts (4)	141,096
Total cash in bank	537,614
Plus:	
Deposits in transit	663
Less:	
Outstanding checks	(21,711)
Plus:	
Petty cash on hand	2,169
	518,735
Cash held in:	
Governmental funds	518,735
Investments	
Certificates of deposits (4) (initial maturities of 1 to 5 years – all held in governmental funds)	147,333

Custodial Credit Risk-Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town does not have a policy with respect to custodial credit risk for deposit accounts. As of December 31, 2023, the Town's bank balances exposed to custodial credit risk by exceeding FDIC and FCUA limits was $158,753 and exceeded insured limits throughout the year. No losses are anticipated from the uninsured balances.

(3) CAPTIAL ASSETS

Capital asset activity for the year ended December 31, 2023 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	48,700			48,700
Capital assets, being depreciated:				
Buildings	737,988			737,988
Infrastructure	5,622,090	52,578		5,674,668
Equipment	609,893	47,584		657,477
Vehicles	749,664	55,525	40,000	765,189
Total capital assets being depreciated	7,719,635	155,687	40,000	7,835,322

(3) CAPTIAL ASSETS (cont'd.)

Less accumulated depreciation for:				
Buildings	416,129	15,042		431,171
Infrastructure	3,448,829	76,373		3,525,202
Equipment	322,217	43,520		365,737
Vehicles	565,365	44,305	40,000	569,670
Total accumulated depreciation	4,752,540	179,240	40,000	4,891,780
Total capital assets, being depreciated, net	2,967,095	(23,553)		2,943,542
Total capital assets, net	3,015,795	(23,553)		2,992,242
Business-type activities:				
Sewer operations:				
Land and easements	103,792			103,792
Operating property	4,612,602	257,828		4,870,430
	4,716,394	257,828		4,974,222
Less accumulated depreciation	1,310,879	70,824		1,381,703
	3,405,515	187,004		3,592,519

Depreciation expense was charged to functions in the Statement of Activities as follows:

Governmental Activities:	
General government	7,217
Other	1,040
Public works	140,147
Fire department	13,270
Recreation	17,566
	179,240
Business-type activities	
Sewer operations	70,824

(4) LONG-TERM DEBT

Detail of long-term debt and maturity of long-term debt can be found on page 41 of the financial statements.

(5) STATUTORY DEBT LIMITATION

In accordance with MRSA Title 30, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of a certain percentage of the state valuation of such municipality. As of December 31, 2023 the Town's debt limit was $3,108,031 (7.5% of its valuation). The Town believes it is in compliance with State statutes.

(6) FUND BALANCES

As of December 31, 2023, the following funds were carried forward into the operations of the 2024 fiscal year.

Non-spendable	
Liens	23,707
Committed	
Community development	10,408
Fire department equipment repair	12,256
Chasse funds	18,087
Public works equipment	61,471
Public works grant	1,448
Fire department/public works building	5,500
Fire Equipment	12,741
Fire Department – SCBA	8,000
Fire Department – rescue tool	5,020
Fire Department – truck reserve	1,800
Roads/bridges reserve	15,422
General government reserve	3,899
Revaluation reserve	(17,859)
Fire department grant	147
DEP septic grants	258
ATV grant	(11,423)
Digitized maps	(405)
Tyra M Grant	10
Dolly's – DEP	200
150 Year festival	197
Community Center repair	8,815
CEBG Grant – Romeo's One Stop	(244)
Hebert Park pavers	47
Cell #2 sludge removal	19,430
Climate adaptation grant	(2,507)
Fiscal sustainability plan	(23,298)
Recreation	3,079
	132,499
Restricted	
ARPA	67,460
	67,460
Unassigned	645,996
Total Fund Balance	869,662

(7) RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Town has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended December 31, 2023, and the two previous years, no settlements exceeded insurance coverage.

(8) TAXES

As a municipal entity, the Town is not subject to Federal and State income taxes, accordingly it is not necessary to consider the effects of any uncertain tax positions.

The Town is subject to Federal and State payroll taxes and is required to file the appropriate tax returns. Management believes that all required returns have been properly filed as of December 31, 2023. No examinations have been conducted by the Federal or State taxing authorities and no correspondence has been received from these authorities.

(9) REPORTING OF COMPONENT UNITS

This report includes all funds and account groups of the Town. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3, "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report. The criteria evaluated were (1) Manifestations of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, and (4) Special Financial Relationships.

It is the Town's judgement, based on all pertinent facts derived from the analysis of these criteria, that there are no other entities within the Town of Frenchville that should be included as part of these financial statements.

(10) JOINT VENTURE – VALLEY RECYCLING FACILTIY (VRF)

The VRF is owned jointly by the member towns in the St. John River Valley. The Town of Frenchville owns 9% of the facility. Ownership is based on a formula using population and state valuation figures at time of inception. Ownership percentage will remain the same over the life of the joint venture. The facility is administered by a seven-member executive committee. Each town appoints 2 voting members to serve, one of which must be the town manager and the other a member of the board of selectpersons or town council. The seventh member is appointed by the Northern Aroostook Regional Airport Authority.

Financial information for the year ended December 31, 2023 is not yet available.

(11) JOINT VENTURE – NORTHERN AROOSOOK REGIONAL AIRPORT AUTHORITY (NARAA)

NARAA is owned jointly by the member towns in the St. John River Valley. The Town of Frenchville owns 10.6225% of the facility. Ownership is based on a formula using population as of the 2010 census. Ownership percentage will be adjusted for each subsequent statement. The facility is administered by a nine-member executive committee. Each town council appoints 1 voting member per 1,500 residents, or fraction of 1,500 residents, to serve.

Financial information for the year ended December 31, 2023 is not yet available.

(12) COMMITMENTS AND CONTINGENCIES

The Town is liable for its proportional share of any defaulted debt by entities of which it is a member.

(13) PENSION PLAN

Town employees contribute to the Maine Public Employees Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers. The system maintains a defined benefit pension plan. Town employees not participating in MainePERS are covered under the social security system.

Benefits provided – The plan provides retirement and disability benefits, annual cost-of living adjustments and death benefits to plan members and beneficiaries. The plan provides defined retirement benefits based on the members' average final compensation and service credit earned as of retirement. Employees covered under this plan become vested after five years of service. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. MainePERS also provides disability and death benefits which are established by contract with the PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statue. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5%.

Description of Funding Policy - Participants contributed 7.6% of their wages to the plan in FY 22/23 and will contribute 7.7% in FY 23/24. The Town contribution is 10.2% of participant wages to the plan through June 30, 2024.

The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PLDs Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

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

On December 31, 2023, the Town reported a net pension liability of $91,124 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2023 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. For the year ended December 31, 2023 the Town recognized pension expense of $7,938 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

(13) PENSION PLAN (cont'd.)

On December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	16,917	
Difference between projected and actual earnings		15,464
Changes of assumptions		
Plus: Contributions made July 2023 – December 2023	14,737	
Changes in proportion and differences between employer contributions and proportionate share of contributions	4	1,417
	31,658	16,881

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Year ending December 31,	
2024	12,911
2025	(14,536)
2026	15,684
2027	718
	14,777

Discount Rate

The discount rate used to measure the collective pension liability was 6.50% for 2023. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at the contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability as of December 31, 2023 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for the PLD Consolidated Plan.

1% Decrease	Current Discount Rate	1% Increase
5.50%	6.50%	7.50%
$249,686	$91,124	($39,677)

(13) PENSION PLAN (cont'd.)

Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended December 31, 2023 with the following exceptions:

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For the measurement date of June 30, 2023 this was 10 years for the PLD plan.

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the plan's year ended June 30, 2023 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 to June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the plan's fiscal year ended June 30, 2023.

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

Rate of return

The long-term rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the largest asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023 are summarized in the following table. Assets for each of the defined benefit plans are commingled for investment purposes.

(13) PENSION PLAN (cont'd.)

Asset Class	Target Allocation	Long-term expected real rate of return
Public equities	30.0%	6.0%
US Government	7.5	2.6
Private equity	15.0	7.6
Real assets:		
Real estate	10.0	5.2
Infrastructure	10.0	5.3
Natural resources	5.0	5.0
Traditional credit	7.5	3.2
Alternative credit	5.0	7.4
Diversifiers	10.0	5.0

(14) SUBSEQUENT EVENTS

Management has evaluated all subsequent events through February 2, 2024, the date the financial statements were available to be issued, and determined that no additional disclosures are required in order for these financial statements to be fairly stated.

(15) FAIR VALUE OF FINANCIAL INSTRUMENTS

The Town has a number of financial instruments, none of which are held for trading purposes. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Town could realize in a current market exchange.

(16) OTHER POST-EMPLOYMENT BENEFITS

Plan Description – Retiree Group Life Insurance

The Town participates in the MainePERS retiree group life insurance program. As of the program's June 30, 2023 measurement date, the Town's proportionate share of the OPEB liability was $5,012.

Discount Rate

The discount rate used to measure the OPEB liability was 6.50% based on a measurement date of June 30, 2023. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

The following table shows how the net OPEB liability as of December 31, 2023 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50%.

1% Decrease	Current Discount Rate	1% Increase
5.50%	6.50%	7.50%
$6,546	$5,012	$3,440

The table below summarizes the current balances of deferred outflows of resources and deferred inflows of resources along with the recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	89	39
Difference between projected and actual earnings	162	
Changes of assumptions	245	1,108
Subsequent contributions to the plan	572	
Changes of proportion	1,007	472
	$2,075	$1,619

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as OPEB expense as follows:

Year ending December 31,	
2024	444
2025	(378)
2026	300
2027	(24)
2028	111
Thereafter	3
	456

Plan Description – Maine Municipal Employees Health Trust

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement healthcare benefits but is subject to an implicit benefit for its members in MMEHT. As of the program's January 1, 2023 measurement date, the Town's proportionate share of the OPEB liability was $105,484.

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

Accounting Policies

The impact of experience gains and losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining service life of all active and inactive members of the plan. As of the beginning of the measurement period this average was 4 years.

The table below summarizes the current balances of deferred outflows of resources and deferred inflows of resources along with the recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	5,287	3,054
Difference between projected and actual earnings		
Changes of assumptions	25,234	11,623
Subsequent contributions to the measurement date	5,268	
Difference between projected and actual earnings on OPEB plan investments		
Changes of proportion		
	35,789	14,677

Amounts reported as deferred outflows and deferred inflows of resources will be recognized as OPEB expense as follows:

Year ended December 31:	
2024	6,821
2025	1,554
2026	2,338
2027	3,047
2028	3,047
Thereafter	4,305
	21,112

As of January 1, 2023, the plan membership data is comprised of 5 active members and 1 retiree with only an implicit benefit.

Key Assumptions

Measurement Date:	January 1, 2023
Discount Rate:	3.72% per annum for year-end 2023 reporting
	2.06% per annum for year-end 2022 reporting
Trend Assumptions:	Rate of inflation – 3.00%
	Rate of Growth in Real Income/GDP per capita 2032+ - 1.50%
	Extra Trend due to Taste/Technology 2032+ - 0.80%
	Expected Health Share of GDP 2032 – 19.80%
	Health Share of GDP Resistance Point – 19.00%
	Year for Limiting Cost Growth to GDP Growth - 2043

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

Future Plan Changes

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

Demographic Assumptions

Retiree continuation:	Retirees who are current Medicare participants: 100% Retirees who are Pre-Medicare, active participants: 75% Spouses who are Pre-Medicare, active participants: 50%
Rate of mortality:	Based on 104% and 120 % of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both project from the 2006 base rates using RPEC-2015 model, with an ultimate rate of 85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120 and convergence to the ultimate rate in the year 2021.
Marriage assumptions:	A husband is assumed to be 3 years older than his wife
Assumed rate of retirement:	For employees hired prior to July 1, 2014 Age 55-63 – 5% Age 64-69 – 20% Age 70 + - 100% For employees hired after July 1, 2014 Age 55-58 – 5% Age 59-64 – 20% Age 65-69 – 25% Age 70 + - 100%
Salary increases:	2.75% per year
Changes in assumptions:	Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method.

Discount Rate

The discount rate used to measure the OPEB liability was 3.72% based on a measurement date of January 1, 2023. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of December 31, 2023 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 3.72%.

1% Decrease	Current Discount Rate	1% Increase
2.72%	3.72%	4.72%
$118,967	$105,484	$94,388

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

A one percent decrease in the discount rate increases the Net OPEB Liability (NOL) by approximately 12.8%. A one percent increase in the discount rate decreases the NOL by approximately 10.5%.

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rate.

1% Decrease	Healthcare Trend Rates	1% Increase
$92,784	$105,484	$121,556

A 1% decrease in the healthcare trend rate decreases the TOL by approximately 12.0% while a 1% increase in the healthcare trend rate increases the TOL by approximately 15.2%.

(17) LEASES

The Town follows GASB #87 in regard to reporting leases. The policy is applied to contracts entered or changed, on or after January 1, 2022. The Town assesses whether a contract is or contains a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Town assesses whether; the contract involves the use of an identified asset, if the Town has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use and if the Town has the right to direct the use of the asset. The Town recognizes a right of use asset and a lease liability at the lease commencement date.

The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right of use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The estimated useful lives of the right of use assets are determined on the same basis as those for property and equipment. In addition, the right of use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or if that rate cannot be readily determined, the Town's incremental borrowing rate. Generally, the Town will use the incremental borrowing rate as the discount rate. The Town has elected not to separate non-lease components of the contract and account for the lease and non-lease components as a single lease component.

A short-term lease is defined as a lease that, at the commencement date, has a lease term of 12 months or less and does not include an option to extend that the lessee is reasonably certain to exercise. Under GASB #87 lease transactions of buildings and equipment that have a lease term of 12 months or less are recognized in the statement of activities as an expense on a straight-line basis over the lease term in the period in which the obligation for those payments has occurred.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF FRENCHVILLE, MAINE

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2023

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET -
	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
REVENUES				
Property taxes	972,612	972,612	1,027,722	55,110
Less: taxes unavailable for use in the current period	-	-	(50,000)	(50,000)
Excise	300,000	300,000	301,913	1,913
State revenues	376,400	376,400	443,079	66,679
Interest	4,000	4,000	15,481	11,481
Debt proceeds	-	45,525	45,525	-
Other	39,867	39,867	122,306	82,439
TOTAL REVENUES	1,692,879	1,738,404	1,906,026	167,622
EXPENDITURES				
Education	517,104	517,104	517,112	(8)
General government	331,275	331,275	343,681	(12,406)
Public safety	50,440	50,440	40,652	9,788
Public works	368,388	368,388	359,859	8,529
Fire department	51,049	96,574	100,260	(3,686)
Debt service	140,552	140,552	138,818	1,734
Capital improvement	26,000	114,708	114,708	-
County tax	102,365	102,365	102,365	-
Recreation	32,104	32,104	29,009	3,095
Community agencies	13,094	13,094	12,644	450
Airport	15,550	15,550	15,550	-
Valley Recycling	91,100	91,100	107,601	(16,501)
TOTAL EXPENDITURES	1,739,021	1,873,254	1,882,259	(9,005)
EXCESS OF REVENUES OVER EXPENDITURES	(46,142)	(134,850)	23,767	158,617
TRANSFER TO PROPRIETARY FUND	-	-	-	-
NET CHANGE IN FUND BALANCE	(46,142)	(134,850)	23,767	158,617
FUND BALANCE - JANUARY 1, 2023			778,435	
FUND BALANCE - DECEMBER 31, 2023			802,202	

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2016	13,762	13,762	-	154,629	8.90%
2017	14,962	14,962	-	157,494	9.50%
2018	15,782	15,782	-	161,041	9.80%
2019	17,871	17,871	-	182,357	9.80%
2020	19,447	19,447	-	193,526	10.05%
2021	20,763	20,763	-	203,438	10.21%
2022	24,438	24,438	-	296,125	8.25%
2023	28,281	28,281	-	324,925	8.70%

Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

TOWN OF FRENCHVILLE, MAINE

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022	2021	2020	2019	2018	2017	2016
Employer's proportion of the Net Pension Liability	0.285570%	0.029333%	0.029329%	0.029968%	0.026384%	0.027350%	0.028134%	0.029328%
Employer's proportionate share of the Net Pension Liability (Asset)	$ 91,124	$ 77,977	$ (9,425)	$ 119,067	$ 80,643	$ 74,853	$ 115,187	$ 155,829
Employer's Covered Payroll	$ 324,925	$ 296,125	$ 203,438	$ 193,526	$ 182,357	$ 161,041	$ 157,494	$ 154,629
Employer's proportionate share of the Net Pension Liability (Asset) as a percentage of its covered employee payroll	28.04%	4.89%	-4.63%	61.53%	44.22%	46.48%	73.14%	100.78%
Plan fiduciary net position as a percentage of the total pension liability	92.3%	93.3%	100.9%	88.4%	90.6%	91.1%	86.4%	81.6%

Amounts presented have a measurement date of June 30, 2023

Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

NOTES TO GASB #68 REQUIRED SCHEDULES

FOR THE YEAR ENDED DECEMBER 31, 2023

Valuation Date:

Only fiscal years 2016 - 2023 are reported. The Town will continue to present information until a full ten-year trend is compiled.

Changes of Benefit Terms include:

There were no benefit changes for the Town employees in the employees' retirement plan.

Changes of Assumptions include:

The discount rate was unchanged at 6.5% and the COLA benefit remained at 1.91%.
The rate of inflation was 2.75%. 2.75% was also used by MainePers in its years ended June 30, 2022 to 2016.

Methods and assumptions used to determine contribution rates

Actuarial cost method	Entry age normal
Amortization method	A level percentage of payroll using a method where a separate twenty-year closed period is estabilshed annually for the gain or loss for that year.
Asset valuation method	One-third of the investment return that is different from the actuarial assumption for investment return
Retirement age	60 or 65, depending on years of creditable service at certain dates
Mortality	RP2014 Total Dataset Health Annuitant Mortality Table for males and females is used

See notes to financial statements

TOWN OF FRENCHVILLE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

GROUP HEALTH INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liablity						
Service cost (BOY)	$ 3,398	$ 1,773	$ 1,531	$ 1,007	$ 1,152	$ 1,881
Interest (includes interest on service cost)	2,392	2,020	2,461	3,037	2,726	3,156
Changes of benefit terms	-	-	-	(1,918)	-	-
Differences between expected and actual experience	-	4,217	-	3,190	-	(12,210)
Changes of assumptions	(10,553)	15,519	4,783	13,311	(5,665)	5,923
Benefit payments, including refunds of member contributions	(4,947)	(3,647)	(3,507)	(3,287)	(3,161)	(1,419)
Net Change in total OPEB Liability	$ (9,710)	$ 19,882	$ 5,268	$ 15,340	$ (4,948)	$ (2,669)
Total OPEB Liability - Beginning	$ 115,194	$ 95,312	$ 90,044	$ 74,704	$ 79,652	$ 82,321
Total OPEB Liability - Ending	$ 105,484	$ 115,194	$ 95,312	$ 90,044	$ 74,704	$ 79,652
Plan Fiduciary Net Position						
Contributions - Employer	4,947	3,647	3,507	3,287	3,161	1,419
Contributions - Member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(4,947)	(3,647)	(3,507)	(3,287)	(3,161)	(1,419)
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net positions	-	-	-	-	-	-
Total Fiduciary Net Position - Beginning	$ -	$ -	$ -	$ -	$ -	$ -
Total Fiduciary Net Position - Ending	$ -	$ -	$ -	$ -	$ -	$ -
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%	0%
Covered employee payroll	211,487	211,487	111,299	111,299	105,950	105,950
Net OPEB liability as a percentage of covered employee payroll	49.9%	54.5%	85.6%	80.9%	70.5%	75.2%

Amounts presented have a measurement date of January 1

Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

DRAFT

See notes to financial statements

TOWN OF FRENCHVILLE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

RETIREE GROUP LIFE INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liablity						
Service cost (BOY)	$ 509	$ 102	$ 99	$ 12	$ 2,250	$ 4,419
Interest (includes interest on service cost)	2,836	706	631	-	-	-
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	69	146	149	-	-	-
Changes of assumptions	(4,340)	(633)	(1,999)	(3,311)	(1,516)	-
Benefit payments, including refunds of member contributions	1,115	1,178	(350)	1,011	611	318
Net Change in total OPEB Liability	$ 189	$ 1,499	$ (1,470)	$ (2,288)	$ 1,345	$ 4,737
Total OPEB Liability - Beginning	$ 4,823	$ 3,324	$ 4,794	$ 7,082	$ 5,737	$ -
Total OPEB Liability - Ending	$ 5,012	$ 4,823	$ 3,324	$ 4,794	$ 7,082	$ 5,737
Plan Fiduciary Net Position						
Contributions - Employer	1,115	1,190	1,090	1,011	611	318
Contributions - Member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(1,115)	(1,190)	(1,090)	(1,011)	(611)	(318)
Administrative expense				-	-	-
Net change in plan fiduciary net positions	-	-	-	-	-	-
Total Fiduciary Net Position - Beginning	$ -	$ -	$ -	$ -	$ -	$ -
Total Fiduciary Net Position - Ending	$ -	$ -	$ -	$ -	$ -	$ -
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%	0%
Covered employee payroll	324,925	296,125	203,438	193,526	182,357	161,041
Net OPEB liability as a percentage of covered employee payroll	1.5%	1.6%	1.6%	2.5%	3.9%	3.6%

Amounts presented have a measurement date of June 30, 2022

Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

See notes to financial statements.

SUPPLEMENTARY INFORMATION

TOWN OF FRENCHVILLE, MAINE

SCHEDULE OF PROPERTY VALUATION AND ASSESSMENT - GENERAL FUND

YEAR ENDED DECEMBER 31, 2023

	REAL ESTATE	PERSONAL PROPERTY	TOTAL
ASSESSED VALUATION	40,341,480	1,098,933	41,440,413
TAX RATE PER $1,000			24.80
			1,027,722

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	1,027,722	
ESTIMATED REVENUES		
State municipal revenue sharing	200,000	
Homestead reimbursement	120,608	
BETE Reimbursement	67,819	
Other revenues	567,588	
	956,015	1,983,737
APPROPRIATIONS		
Municipal	1,309,158	
Education	517,104	
County tax	102,365	1,928,627
OVERLAY		55,110

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

SCHEDULE OF CHANGES IN PROPERTY TAXES - GENERAL FUND

YEAR ENDED DECEMBER 31, 2023

	TOTAL	2024 TAXES	2023 TAXES	2022 TAXES AND LIENS	2021 TAXES AND LIENS
UNCOLLECTED AT JANUARY 1, 2023	124,616	-	(21)	99,192	25,445
2023 COMMITMENT	1,027,722		1,027,722		
	1,152,338	-	1,027,701	99,192	25,445
COLLECTIONS	974,242	176	874,273	74,348	25,445
ABATEMENTS	1,502		1,069	433	
	975,744	176	875,342	74,781	25,445
UNCOLLECTED (ADVANCE) AT DECEMBER 31, 2023	176,594	(176)	152,359	24,411	-
REPRESENTED BY					
Real estate taxes	150,861	(176)	151,037	-	-
Personal property taxes	2,026	-	1,322	704	
Liens	23,707	-	-	23,707	-
	176,594	(176)	152,359	24,411	-

See notes to the financial statements

TOWN OF FRENCHVILLE, MAINE

SCHEDULE OF DEBT SERVICE

YEAR ENDED DECEMBER 31, 2023

NOTE PAYABLE TO	RATE	MATURITY	INSTALLMENT	BALANCE JANUARY 1, 2023	DEBT ISSUED	DEBT RETIRED	BALANCE DECEMBER 31, 2023
Governmental Activities:							
Maine Bond Bank	5%	2027	Annual - $8,750 plus interest	43,750	-	8,750	35,000
Machias Savings Bank	4.72%	2028	Annual $10,377 including interest	-	45,525	-	45,525
Key Bank	3.75%	2022	Annual - $7,500 plus interest	-	-	-	-
Katahdin Trust Company	2.03%	2026	Annual - 29,753 including interest	113,115	-	27,436	85,679
Maine Bond Bank	Variable	2034	Annual $75,000 plus interest	900,000	-	75,000	825,000
				1,056,865	45,525	111,186	991,204
Business-type Activities:							
Maine Bond Bank	3.30%	2032	Annual - $12,153 including interest	115,101		11,001	104,100
				115,101	-	11,001	104,100
				1,171,966	45,525	122,187	1,095,304

LONG-TERM DEBT MATURES AS FOLLOWS:

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
12/31/2024	120,293	27,574	147,867	11,112	1,041	12,153	131,405	28,615	160,020
12/31/2025	120,929	25,286	146,215	11,223	930	12,153	132,152	26,216	158,368
12/31/2026	121,880	22,614	144,494	11,335	818	12,153	133,215	23,432	156,647
12/31/2027	93,201	19,621	112,822	11,488	704	12,192	104,689	20,325	125,014
12/31/2028	84,901	16,858	101,759	11,563	590	12,153	96,464	17,448	113,912
2029-33	375,000	48,919	423,919	47,379	1,191	48,570	422,379	50,110	472,489
2034-38	75,000	2,490	77,490	-	-	-	75,000	2,490	77,490
Total	991,204	163,362	1,154,566	104,100	5,274	109,374	1,095,304	168,636	1,263,940

See notes to the financial statements

ADDITIONAL REPORT

To the Board of Selectpersons of the
Town of Frenchville, Maine

Independent Auditors' Report

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Frenchville, Maine, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Frenchville, Maine's basic financial statements and have issued our report thereon dated February 2, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Frenchville, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinions on the effectiveness of the Town of Frenchville Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Frenchville, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Frenchville, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Frenchville Maine's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Frenchville, Maine's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town of Frenchville, Maine's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chester M. Kearney

Presque Isle, Maine
February 2, 2024

TOWN MEETING WARRANT

When: **TUESDAY, MARCH 19, 2024**
Where: **COMMUNITY CENTER**
Elections: **10:00am – 6:00pm**
(For Board of Select Persons & School Board)
Town Meeting: **7:00 PM**

SECRET BALLOT ELECTION AND TOWN MEETING WARRANT MARCH 19, 2024

TO: Eric I. Blanchette, a resident of the Town of Frenchville in the County of Aroostook, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Frenchville in said county and state, qualified by law to vote in town affairs, to meet at the Frenchville Community Center in said town on Tuesday the 19th day of March, 2024 A.D., at ten o'clock in the forenoon, then and there to act on articles numbered 1 and 2 as set out below; the polling hours therefore to be from ten o'clock in the forenoon until six o'clock in the evening.

And to notify and warn said inhabitants to meet at the Frenchville Community Center in said town on Tuesday, the 19th day of March, 2024 A.D., at seven o'clock in the evening, then and there to act on articles numbered three thru all said articles being set out below, to wit:

Article 1. To choose a moderator to preside over said meeting.

Article 2. To elect all necessary Town Officers as required to be elected by secret ballot. (M.R.S.A. Title 30A, §2528).

Article 3. To see if the Town will vote to appoint three (3) members of the Budget Committee for a three (3) year term.

- Pelletier, Jeremy
- Lavoie, Aurel
- Paradis, Gary
- ______________________________
- ______________________________
- ______________________________

Article 4. To see if the Town will vote to authorize the Treasurer to expend for the fiscal year beginning January 1, 2024, receipts from state revenues, unexpended balances, accounts receivable, reserve balances and any other miscellaneous receipts for the support of Town operations.
Recommended by the Board of Select People.
Recommended by the Budget Committee.

Article 5. To see if the Town will vote to adopt the Local Food Sovereignty Ordinance pursuant to M.R.S.A. Title 7 § 284 and the home rule authority granted to municipalities by M.R.S.A. Title 30-A § 300.
Recommended by the Planning Board
Recommended by the Board of Select People.

Article 6. To see if the Town will vote to appropriate $68,053 from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the Federal Government for the following projects:

- Community Center Upgrades
- Gagnon Brook Stream Crossing structures

Recommended by the Board of Select People
Recommended by the Budget Committee.

Article 7. To see what sum of money, if any, the Town will vote to raise and appropriate for **General Government:**

Town Office Operations:	277,233
Select People Wages	6,200
Total General Government:	**283,433**
Recommended by the Board of Select People:	**283,433**
Recommended by the Budget Committee:	**283,433**

Article 8. To see what sum of money, if any, the Town will vote to raise and appropriate for **Fire Department:**

Fire Department	49,194
Benefits/Taxes (Soc Sec/Med/Work Comp)	5,364
Equipment Repair/Replacement Reserve	10,500
Total Fire Department:	**65,058**
Recommended by the Board of Select People	**65,058**
Recommended by the Budget Committee:	**65,058**

Article 9. To see what sum of money, if any, the Town will vote to raise and appropriate for **Public Safety Department:**

Madawaska Ambulance Service	17,250
Code Enforcement	5,775
Health Officer	500
Animal Control	1,875
Streetlights	22,000
Benefits/Taxes (Soc Sec/Med/Work Comp)	613
Total Public Safety Department:	**48,013**
Recommended by the Board of Select People	**48,013**
Recommended by the Budget Committee:	**48,013**

Article 10. To see what sum of money, if any, the Town will vote to raise and appropriate for **Public Works Department:**

Winter Roads (November to April)	138,200
Summer Roads (May to October)	93,700
Town Garage Maintenance	28,534
Equipment Maintenance	31,435
Paving	6,000
Drug Testing	120
Benefits/Payroll Taxes	74,237
Equipment Repair and Maintenance Reserve	14,500
Town Garage Repair and Maintenance Reserve	4,311
Total Public Works Department:	**391,038**
Recommended by the Board of Select People:	**391,038**
Recommended by the Budget Committee:	**391,038**

Article 11. To see what sum of money, if any, the Town will vote to raise and appropriate for **Social Services:**

Senior Citizens Lunch	3,800
Frenchville Historical Society	1,000
St. John Valley Associates, Inc.	1,000
Aroostook Area Agency on Aging	700
Angel Snow fest	150
Aroostook County Action Program, Inc.	397
American Red Cross	200
St. John Valley Soil Conservation	391
Long Lake Fishing Derby	250
Frenchville ATV Club	500
Fort Kent Muskie Derby	50
Frenchville Snowmobile Club	600
Life Flight Foundation	526
Maine Public TV & Radio (PBS)	200
Homeless Services of Aroostook	1630
Northern Maine Veterans Cemetery	200
Long Lake Public Library	250
Northern Light Health and Hospice Services	250
United Way of Aroostook	250
Misc. Donations	750
Total Social Services:	**13,094**
Recommended by the Board of Select People:	**13,094**
Recommended by the Budget Committee:	**13,094**

Article 12. To see what sum of money, if any, the Town will vote to raise and appropriate for **Recreation Department:**

Recreation Department	8,947
Boat Landing (90% Reimbursement grant)	1,670
Total Recreation Department:	**10,617**
Recommended by the Board of Select People:	**10,617**
Recommended by the Budget Committee:	**10,617**

Article 13. To see what sum of money, if any, the Town will vote to raise and appropriate for **Inter-Governmental Operations:**

Northern Aroostook Regional Airport Authority	15,550
Valley Recycling – Disposal Fees	119,000
Total Inter-Governmental Operations:	**134,550**
Recommended by the Board of Select People	**134,550**
Recommended by the Budget Committee:	**134,550**

Article 14. To see what sum of money, if any, the Town will vote to raise and appropriate for **Community Center:**

Community Center Maintenance and Operations	20,577
Total Community Center:	**20,577**
Recommended by the Board of Select People:	**20,577**
Recommended by the Budget Committee:	**20,577**

Article 15. To see what sum of money, if any, the Town will vote to raise and appropriate for **Professional Services:**

Advertising, Auditor, Legal Services & Town Report	27,300
Dues, Memberships & MMA Conventions	7,700
Assessor, Map Updates, Reports & Tax Bills	3,750
Community Development Office	13,923
Total Professional Services:	**52,673**
Recommended by the Board of Select People:	**52,673**
Recommended by the Budget Committee:	**52,673**

Article 16. To see what sum of money, if any, the Town will vote to raise and appropriate for **Debt Service:**

Purpose/Date of Loan	Pay off Date	Payments Remaining	Annual Payments (est.)
Town Office Loan (5/1/07)	11/1/2027	3	9,587
2016 Road Project (11/3/16)	11/1/2034	10	97,696
2012 Wastewater Upgrades (4/1/12)	10/01/32	8	12,760
2021 Hitachi Loader (8/9/21)	8/9/2026	2	29,754
1999 Western Star Fire Truck (5/30/23)	4/30/2028	4	10,377
Total Debt Service for 2024:			**160,174**
Recommended by the Board of Select People:			**160,174**
Recommended by the Budget Committee:			**160,174**

Article 17. To see what sum of money, if any, the Town will vote to raise and appropriate for **Sewer Department:**

Sewer Operations and Maintenance	159,291
Total Sewer Department:	**159,291**
Recommended by the Board of Select People:	**159,291**
Recommended by the Budget Committee:	**159,291**

Article 18. To see what sum of money, if any, the Town will vote to raise and appropriate for **General Assistance:**

Total General Assistance:	**2,410**
Recommended by the Board of Select People:	**2,410**
Recommended by the Budget Committee	**2,410**

Article 19. To see if the Town will vote to authorize the Board of Select People, to use any monies received from the Local Road Assistance Program, for the purpose of repayment on the MMBB loan for the 2016 Road Project.
Recommended by the Board of Select People
Recommended by the Budget Committee.

Article 20. To see what sum of money, if any, the Town will vote to appropriate to reduce its tax commitment from the following 2024 Revenues:

Estimated Revenues from Sewer Fees	146,500
Estimated Revenues from Municipal Revenue Sharing	210,000
Estimated Revenues from Interest Income	8,000
Estimated Revenues from Excise Tax	300,000
Estimated Revenues from Local Road Assistance Program	28,000
Estimated Total Revenues	**692,500**
Recommended by the Board of Select People	**692,500**
Recommended by the Budget Committee	**692,500**

Article 21. To see if the Town will vote that the orders of the Board of Select People, for the closing of roads in winter, under M.R.S.A. Title 23 §2953, shall be final determinations of said closings.
Recommended by the Board of Select People

Article 22. To see if the Town will vote to authorize the municipal officers to dispose of tax acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Recommended by the Board of Select People

Article 23. To see if the Town will vote to authorize the Board of Select People to sell or dispose of any surplus equipment, material and/or personal property. Such terms shall be governed by the Town's Comprehensive Bidding Policy.
Recommended by the Board of Select People

Article 24. To see if the Town will vote to authorize the Board of Select People, to procure a temporary loan or loans within the FY2024 taxable year, to the next Town meeting date, in anticipation of taxes for the purpose of paying obligations of the Town if needed.
Recommended by the Board of Select People

Article 25. To see if the Town will vote to authorize the Board of Select People to transfer from unappropriated Excise Tax, Revenue Sharing and Surplus to set the 2024 overlay, if needed, for the purpose of reducing and setting the 2024 net tax commitment.
Recommended by the Board of Select People

Article 26. To see if the Town will vote to authorize the Board of Select People to apply, on behalf of the Town, for Federal Assistance under the Provision of Land & Water Conservation Act, Public Law 88-578, and the Municipal Recreation Fund M.R.S.A. Title 12 §602 (14), for the development of the Frenchville Recreation Park and a Recreational Trail Grant Program; and, further authorize the Board of Select People to enter into the Land & Water Conservation fund and Municipal Recreation Project Agreement with the State of Maine and subsequent to Federal/State approval of the project. Local matching funds to be provided by in-kind services and unappropriated reserves.
Recommended by the Board of Select People

Article 27. To see if the Town will vote to authorize the Board of Select People, to transfer the Snowmobile Registration Tax Refund (estimated at $800) and Grooming Grant Funds (estimated at $20,500) received from the Department of Inland Fisheries & Wildlife to the Frenchville Snowmobile Club. Such funds will be used to maintain snowmobile trails. Expenditures from this fund will be administered under the supervision of the Board of Select People.
Recommended by the Board of Select People

Article 28. To see if the Town will vote to authorize the Board of Select People, to use Community Development Reserve funds, for the purpose of filing applications for 2024 CDBG funds from the State. The application would be for but not be limited to the following programs: 2024 Community Development Planning Grant, Historical Preservation Grant, MDOT Gateway Grant, Boat Landing Grant, Community Development Block Grant Housing and Public Infrastructure applications and submit same to the Department of Economic and Community Development; and/or USDA Rural Development; and if said programs are approved, to authorize the municipal officers to accept said grant funds, to make assurances, assume such responsibilities and exercise such authority as are necessary and reasonable, to implement such programs; and, fund our local matching share through unappropriated reserves and/or in-kind services.
Recommended by the Board of Select People

Article 29. To see if the Town will vote to authorize the Board of Select People to spend an amount, not to exceed 3/12th of the prior year's budget, during the period from January 1, 2025, to the annual Town Meeting in March, 2025.
Recommended by the Board of Select People
Recommended by the Budget Committee

Article 30. To see if the Town will vote to authorize the Board of Select People to draw on the unappropriated Surplus Reserve for unauthorized expenses/emergencies not to exceed $15,000.00.
Recommended by the Board of Select People
Recommended by the Budget Committee

Article 31. To see if the Town will vote to authorize that taxes and sewer fees become due and payable on demand; and that interest be charged at the rate of 8.5% per annum from December 1st, 2024 to date of payment on unpaid taxes and sewer fees, per M.R.S.A. Title 36 §505(4).
Recommended by the Board of Select People
Recommended by the Budget Committee.

Article 32. To see if the Town will vote to authorize the acceptance of taxes and sewer fees not yet committed, and that 0% interest shall be paid on these balances, per M.R.S.A. Title 36 §506.
Recommended by the Board of Select People
Recommended by the Budget Committee.

Article 33. To see if the Town will vote to authorize the Board of Select People to pay interest of 4.5% (8.5%-4%) on abated property taxes and sewer fees, per M.R.S.A. Title 36 §506-A.
Recommended by the Board of Select People
Recommended by the Budget Committee.

Article. 34. To see if the Town will vote to accept the categories of funds listed below as provided by the Maine State Legislature and the United States Congress:

General Purpose Aid to Education	Estimate	Unknown
Municipal Revenue Sharing	Estimate	Unknown
BETE Reimbursement	Estimate	Unknown
Department of Transportation	Estimate	Unknown
Local Road Assistance	Estimate	Unknown
Tree Growth Reimbursement	Estimate	Unknown
Veteran Exemption Reimbursement	Estimate	Unknown
Homestead Exemption Reimbursement	Estimate	Unknown
General Assistance	Estimate	Unknown
Aircraft Excise Tax	Estimate	Unknown
Tractor Excise Tax	Estimate	Unknown
Snowmobile Grooming Grant	Estimate	Unknown
MMA Risk Management Grants	Estimate	Unknown
Snowmobile Registration Refund	Estimate	Unknown
Fire Department Grants	Estimate	Unknown
Anticipated Community Development Block Grant	Estimate	Unknown
Maine Emergency Management Agency	Estimate	Unknown
Northern Border Regional Commission Grant	Estimate	Unknown
Congressionally Directed Spending Funds	Estimate	Unknown
All Other State and Federal funds not listed	Estimate	Unknown

This article does not request any money, but merely gives the Town authority to accept funding from various State and Federal agencies.
Recommended by the Board of Select People
Recommended by the Budget Committee

Article 35. To see if the Town will vote to authorize the Board of Select People to transfer from the unappropriated Surplus Reserve account to the General Government Office Reserve account, the amount of $7,250.
Recommended by the Board of Select People
Recommended by the Budget Committee

Article 36. To see if the Town will vote to authorize the Board of Select People to transfer from the unappropriated Surplus Reserve account to the Fire Department Equipment Repair/Replacement Reserve account, the amount of $4,000. This will be continuously applied to replace/repair aging fire equipment as needed.
Recommended by the Board of Select People
Recommended by the Budget Committee

Article 37. To see if the Town will vote to authorize the Board of Select People to transfer from the unappropriated Surplus Reserve account to the Public Works Roads and Bridges Repair Reserve account, the amount of $45,000.
Recommended by the Board of Select People
Recommended by the Budget Committee

Article 38. To see if the Town will vote to authorize the Board of Select People to transfer from the unappropriated Surplus Reserve account to Town Garage Repair and Maintenance Reserve account, the amount of $2,189.

Recommended by the Board of Select People
Recommended by the Budget Committee

Article 39. To see if the Town will vote to establish a Community Center Reserve Account pursuant to M.R.S.A. Title 30-A §§ 5801-2 for the purpose of financing maintenance, enhancements, infrastructure and equipment upgrades, and to appropriate $4,600 from the unappropriated Surplus Reserve account to be deposited into said account.
Recommended by the Board of Select People
Recommended by the Budget Committee

The Board of Select People hereby gives notice that the Registrar of Voters will be in session for the purpose of registering qualified applicants for voting and correcting the list of voters at the Frenchville Community Center on the 19th day of March, 2024 from 10:00 a.m. in the forenoon until 6:00 p.m. in the afternoon.

Given under our hands this 30th day of January, 2024

Board of Select People, Frenchville, ME

____
Yvon Dube, Chairperson

____
Nancy Dube, Vice Chairman

____
Adam Paradis, Select Person

____
Vernon Labbe, Select Person

____
Micah Berube, Select Person

A true copy:
Attest: ________________________
Mariah Berube-Oakes
Deputy Municipal Clerk, Frenchville, Maine

Officer's Return

March 19, 2024, Annual Town Meeting & Elections

• Town Office	285 US RTE 1, Frenchville, ME
• Frenchville Community Center	343 US RTE 1, Frenchville, ME
• Frenchville Post Office	386 US RTE 1, Frenchville, ME
• Jim's Convenience	269 US RTE 1, Frenchville, ME
• Dolly's Restaurant	17 US RTE 1, Frenchville, ME

I certify that I have notified the voters of the Town of Frenchville of the time and place for the Annual Town Election and Town Meeting to be held on March 19, 2024, by posting an attested copy of the within warrant at the above-named places, all conspicuous public places within the Town of Frenchville this 12th day of March 2024, which is at least 7 days prior to the Annual Town Election and Town Meeting date.

____
Eric I. Blanchette
Resident, Town of Frenchville, Maine

Attest: ______________________________
Susette Zetterman,
Municipal Clerk, Town of Frenchville, Maine

Town of Frenchville
Municipal Election
March 18, 2024
SAMPLE BALLOT

Instructions to Voters

- To vote for the candidate of your choice, fill in the oval to the left of their name like this: ⬮
- To vote for a write-in candidate, fill in the oval to the left of the write-in space and write in the person's name.
- To have your vote count, do not erase or cross out your choice.
- If you make a mistake, give the old ballot to the clerk to be voided and get a new ballot.
- When completed, place ballot in Town Ballot Box.

Board of Select Persons Three (3) Year Terms **Vote for TWO (2)**	**MSAD33 School Board of Directors** Three (3) Year Terms **Vote for THREE (3)**
◯ Labbe, Vernon	◯ Bellemare – Cyr, Tina
◯ Paradis, Adam	◯ Cyr, Lana
◯ ______________ Write-in	◯ Paradis, Melissa
◯ ______________ Write-in	◯ ______________ Write-in
	◯ ______________ Write-in
	◯ ______________ Write-in

TOWN OF FRENCHVILLE

OFFICE OF THE TOWN CLERK
285 US RTE 1, P.O. Box 97, Frenchville, ME 04745
Tel (207) 543-7301, Fax (207) 543-7322

APPOINTMENT APPLICATION

The Town of Frenchville maintains a list of residents who are interested in serving on various boards and committees. For this purpose, the Town Council invites residents to complete an application. You may be called upon when we have an opening on a board, committee or are in need of election clerks and be invited to be appointed or run for a seat.

NAME ____ **DATE** ____/____/____

PHYSICAL ADDRESS ____

MAILING ADDRESS (if different) ____

HOME PHONE _______________________ **CELL PHONE** ____________________

E-MAIL ADDRESS ____

WHERE EMPLOYED (Optional) ____

WORK PHONE (Optional) __________________

Please indicate any special qualifications or experience that you think may be helpful in consideration of your choice of board or committee:

____

____

Signature ___________________________________

PLEASE CHECK ITEM(S) OF INTEREST

_____ Budget Committee
_____ Zoning Board of Appeals
_____ Planning Board
_____ Election Clerk: List party enrollment: __________________
_____ Board of Selectpeople (Requires Nomination papers to run and to be elected during Elections)
_____ School Board of Directors (Requires Nominations papers to run and to be elected during Elections)

<u>Return to</u>: Email: **Townclerk@Frenchville.org**
Mail: Town Clerk, P.O. Box 97, Frenchville ME 04745 or drop off at the Town Office during regular business hours.

NOTICE TO TAXPAYERS

All inhabitants of the Town of Frenchville and all Administrators, Executors, Trustees, etc., of all estates taxable in said Town of Frenchville, such persons are hereby notified to MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF THEIR POLLS AND ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt for taxation, of which they were possessed on the first day of April and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value their property liable to be taxed.

When estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

Any person who neglects to comply with this notice is thereby barred of his right to make application to the ASSESSORS, for any abatement of his taxes, unless he offers such list with his application and satisfied them that he was unable to offer it at the time appointed.

In accordance with Title 36, M.R.S.A., § 706, as amended, the Assessors of the Town of Frenchville will give written notice of the time and place they or their Assessor's Agent will be in session for the purpose of revising lists of polls and estates taxable in said Town of Frenchville soon after Town election.

Yvon Dube
Nancy Dube
Micah Berube
Adam Paradis
Vernon Labbe

Select People and Assessors, Frenchville, Maine

NOTICE TO VETERANS

You may qualify for a real estate tax exemption if you are over 62 years of age <u>and</u> have served in the military during one of the federally recognized periods of wars. Applications for this exemption are available at the Town Office.