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# Town of Fort Fairfield

## 2022 ANNUAL REPORT

July 1, 2021 - June 30, 2022

WELCOME  
TO  
FORT FAIRFIELD

[www.fortfairfield.org](http://www.fortfairfield.org)

207-472-3800

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## **MUNICIPAL CALENDAR 2021 – 2022**

**Town Office Hours:**  
**7:30 a.m. to 4:30 p.m. Monday – Friday**  
**Closed all Federal and State holidays**

**Town Council: Meets the 3rd Wednesday of every month at 6:00 p.m. located in the Council Chambers right across from the Town Office entrance.**

July 1 – June 30	Town of Fort Fairfield Fiscal Year
October	Property Taxes Committed
November 2, 2021	Election Day
January 1, 2022	On or before the first day of January the owner or keeper of any dog 6 months or older shall license said dog with the Town Clerk. The owner must present a current rabies certificate as well.
February 1, 2022	\$25.00 Mandatory late fee shall apply for all unlicensed dogs after January 31, 2022.
February 1, 2022	ALL TAXES on real estate and personal property are due and payable on this date. Farm Tractors must be excised before this date. If not, they will be considered as personal property for taxation purposes.
March 1, 2022	Interest will begin on all unpaid real estate and personal property taxes.
April 1, 2022	Applications for Property Tax Exemptions due.
April 1, 2022	Assessment date for taxation.
May 1, 2022	True and perfect lists of all property not exempt due.
June 20, 2021	All local municipal issued licenses expire on this date: including Victualer, Contractor, Junkyard, Dance, Mobile Home Park, Hawker and Peddler, Special Amusement, Refuse Hauler, Pawn Broker, etc.
July 1, 2021	Appointments made to the following boards and committees: Library Trustees, Utilities District, Zoning Board of Appeals, Community Development Advisory Board, Board of Assessment Review, Planning Board, Housing Authority Board, Fair Hearing Authority, and Arbor Committee.

### **TAX CLUB**

The Tax Club of the Town of Fort Fairfield is conducted on a 12-payment plan, or one payment per month from July to June. The Previous year's taxes are used as a basis for payments until the assessments are made by the Tax Assessor, at which time adjustments may be made to the final payment of necessary.

Payments must be made on or before the 10th of each month in order to qualify for the "No Interest" benefit. If payment is late, membership may be forfeited and interest may be charged after March 1 on the remaining balance. All previous year's taxes must have been paid in full in order to enroll in the Tax Club. Enrollment can be done with the Tax Collector at the Town Office, 18 Community Center Drive Fort Fairfield, Maine.

# Directory of Town Officials

As of July 1, 2021

Town Manager	Andrea L. Powers
Town Clerk	Billie Jo Sharpe
Deputy Town Clerk	Neadra E. Dubois
Deputy Town Clerk	Crissy Emery
Treasurer	Ella J. Leighton
Deputy Treasurer	Billie Jo Sharpe
Tax Collector	Ella J. Leighton
Deputy Tax Collector	Billie Jo Sharpe
Tax Assessor	Richard A. Levesque, Jr.
Code Enforcement Officer	Richard A. Levesque, Jr.
EEO/ADA coordinator	Richard A. Levesque, Jr.
Building Inspector	Richard A. Levesque, Jr.
Plumbing Inspector	Richard A. Levesque, Jr.
Registrar of Voters	Neadra E. Dubois
Deputy Registrar of Voters	Billie Jo Sharpe
Public Works Director	Darren Hanson
Road Commissioner	Darren Hanson
Police Chief	Matthew Cummings
Officer	Jesse Cormier
Officer	Tiffany Stewart
Reserve Officer	Cody Fenderson
Fire Chief	Timothy Browning
Deputy Fire Chief	Cody Fenderson
Recreation Director	Kevin Senal
Librarian	Jennifer Gaenzle
Health Officer	Cody Fenderson
General Assistance Administrator	Neadra E. Dubois
Personnel Director	Andrea L. Powers
Public Access Officer	Billie Jo Sharpe



# Town Council

## 2022



**Mitchell Butler**



**Robert Kilcollins**



**Melissa Libby**



**James Ouellette**



**Kevin Pelletier**



## Town of Fort Fairfield

18 Community Center Drive – Fort Fairfield, Maine 04742  
Tel. (207) 472-3800 – Fax (207) 472-3810  
[www.fortfairfield.org](http://www.fortfairfield.org)



In the fall of 2013, after finishing fifteen years as town manager in this community, I wrote my last annual report thinking this chapter of my life was finished. Little did I know that nine years later I would be back as an Interim Town Manager and sharing with you the distressing situation that we find ourselves in.

Since I left our budgetary fund balance has gone from \$637,536 to (\$1,468,795). In order to just balance this year's budget, we had to increase our taxes by 36%, something absolutely unheard of and a completely unnecessary burden on our taxpayers. We have \$1,275,000.00 in short term debt, which was needed to fund last year's expenses due to departments expenditures exceeding their budget and administration over estimating income in excess of \$900,000.00. Compounding this situation is that in this year's \$7,757,655.00 budget there are no funds allocated to retire any of this debt or to pay the accruing interest.

Working with the Town Council, our department heads, and employees it is my intent to reduce the expenses in this year's budget by a minimum of \$400,000.00 and reducing next year's budget by \$1,000,000.00. It is also my intent that in this process we will work diligently to minimize any loss of services to our citizens. Mike Jalbert has been a welcome addition to our Fire/EMS Department. Under his leadership the overall budget is being reduced dramatically while expanding on the number of our volunteer firefighters and maintaining a viable EMS Department. This reduction in expenses will allow us to pay off the short-term debt while marginally reducing our mil rate. The goal is that in our 24/25 budget year we will see a mil rate reduction from 26.5 to 22.5 – 23 and our short-term debt completely paid.

While working on resolving this financial situation there are a couple of things that have not changed since my prior years as a town manager. One is the quality of our staff, who did nothing to create this situation but in a positive and proactive manner are working hard to help rectify this problem. The other is the overall graciousness of our citizens, who have dealt with this hardship in an amazing manner. I have received countless expressions of appreciation for mine and others efforts to rectify this tragic situation. It is the sense of people pulling together in times of hardship that is most gratifying. I can assure you that this will be resolved!

It is the responsibility of all of us to understand how we allowed this to happen and what are the necessary steps we need to take to ensure that it never happens again. I encourage all of you to reach out and share with either myself or your councilors your thoughts and concerns as we move forward.

All the best...

*Dan*



# STATE OFFICIALS



## **DISTRICT 2 STATE SENATOR Harold 'Trey' Stewart III**

3 State House Station  
Augusta, ME 04333  
Telephone: 287-1505  
TTY Line: 287-1583  
Home:  
312 State Street  
Presque Isle, ME 04769  
Phone: (207) 227-0569

Email: [Trey.Stewart@legislature.maine.gov](mailto:Trey.Stewart@legislature.maine.gov)

## **STATE HOUSE DISTRICT 14 David H. McCrea**

2 State House Station  
Augusta, ME 04333-0002  
1-800-423-2900  
TTY Line: 287-4469  
Home:  
89 Morse Road  
Fort Fairfield, ME 04742  
Phone: (207) 227-4903

Email: [David.McCrea@legislature.maine.gov](mailto:David.McCrea@legislature.maine.gov)

# GOVERNMENTAL REPRESENTATIVES



U.S. Senator Susan Collins

25 Sweden St., Suite A  
Caribou, ME 04736  
Phone: (207) 493-7873

U.S. Congressman Jared Golden

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

U.S. Senator Angus King

169 Academy St., Suite A  
Presque Isle, Maine 04769  
Phone: (207) 764-5124





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

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

Janet T. Mills  
Governor

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

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  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE  
SPECIAL COMMITTEE  
ON AGING

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

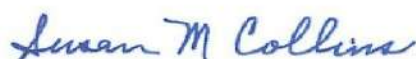
No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

Susan M. Collins

United States Senator





ANGUS S. KING, JR.  
MAINE

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

## United States Senate

WASHINGTON, DC 20510

January 3, 2022

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

Dear Friends,

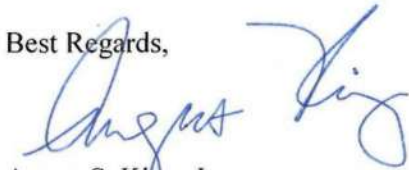
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6<sup>th</sup> Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21<sup>st</sup> century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

In Maine call toll-free 1-800-432-1599  
Printed on Recycled Paper





Harold "Trey" Stewart III 130th MAINE SENATE 3 State House Station  
Senator, District 2 Augusta, ME 04333

December 2021

Dear Friends and Residents:

Thank you for the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. Ensuring the desires of Northern Maine are heard, I will continue to work tirelessly on your behalf.

The 130th Legislature began unlike any other. Public hearings and work sessions, traditionally held in filled committee rooms at the State House, took place virtually online. And the Legislature convened for the first time in person at the Augusta Civic Center in March. Given the unusual nature of how the Legislature met to accommodate safety considerations required by the pandemic, I was adamant that the balance in state government between the Executive and Legislative branches be restored, and that the public continues to have access in playing a critical role in the work of the Legislature.

I was very pleased when the Legislature was able to convene at the State House in June. Before adjourning on July 19, we passed a supplemental budget and determined how the American Rescue Plan funds should be appropriated. We also passed legislation to give back nearly \$150 million in surplus revenue to taxpayers as a one-time payment of \$285 that was distributed to hard-working Mainers. Despite being in a Democrat-controlled Legislature, 14 of the bills I sponsored became law. I am proud to say that this was the most of any Republican.

The 2nd Session will begin in January. I am eager to get back to work supporting bills that help Mainers and small businesses alike who have struggled as a result of the pandemic. I will continue to serve as the ranking Republican on two committees – Energy, Utilities, and Technology as well as Health Coverage, Insurance, and Financial Services.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me by phone at 287-1505 or at [trey.stewart@legislature.maine.gov](mailto:trey.stewart@legislature.maine.gov) if you have comments, questions or need assistance in navigating our state's bureaucracy. If you would like to receive regular legislative updates, you may sign up to do so at [www.mesenategop.com](http://www.mesenategop.com). Finally, I encourage you to get involved and contact your local, state and federal representatives to let them know how you feel on various matters. Many things have changed during the pandemic that will have a lasting impact, and it is imperative your representatives know how you feel on these critically important issues.

Sincerely,

A handwritten signature in black ink, appearing to read 'Trey Stewart', is positioned above the printed name.

Harold "Trey" Stewart III  
State Senator



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

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

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

**Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

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

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden  
Member of Congress



# BOARDS AND COMMITTEES

Fiscal Year 2021/2022

<b>Library, 5 Year</b>		<b>Economic Development Board</b>	
Jennifer Gaenzle, Librarian			
John Krause	2025	Shane McGillan	2025
Brianne Bubar	2026	VACANT	
Sue LeVasseur	2027	Stev Rogeski	2024
Shawn Newell	2023	VACANT	
Kendall Stratton	2024	VACANT	
<b>F.F. Utilities District, 3 Year</b>		<b>Planning Board, 5 Year</b>	
Jonathan G. Helstrom, General Manager		Richard Shepherd	2025
J. Michael Edmunds	2023	Philip Christensen	2026
Todd Maynard	2024	Richard Langley	2027
George McLaughlin	2025	Mark Roy, Alternate	2027
		Vacant, Alternate	2023
<b>Zoning Board of Appeals, 5 year</b>		Kendall F. Stratton, II	2024
Greg Murchison	2025	John Chartier, Alternate	2024
Kendall Shaw	2026	<b>Housing Authority, 5 Year</b>	
VACANT		Duska Day	Exp. June 2024
George McLaughlin	2027	Andrew Coiley	2023
Jeffery Murchison	2024	Mark Meddeau	2027
		Ann Blanchard	2026
		Sean Bernard	2027
		Jason Barnes	2025
		David Donovan	2026
<b>Community Development Advisory Bd</b>			
Richard A. Levesque, Jr., Ex Officio			
Andrea L. Powers, Ex Officio		<b>Fair Hearing Authority</b>	
Jeffery Armstrong		Gloria McLaughlin	
Dan Ayoob		Richard Langley	
Susan Fitzherbert		Greg Murchison	
Kendall Shaw			
Gary Sirois			
Effie Murchie		<b>Arbor Committee, 3 Year</b>	
Wayne Troicke		Mary Ann Ayoob	2023
		Randolph Bouchard	2023
<b>Board of Assessment Review, 3 Year</b>		Sue LeVasseur	2024
Kenneth Henlser	2023	Janet Giberson	2024
Jason Barnes	2024	Patricia Troicke	2025
Milton Ross	2024	Nancy Levasseur	2025
Mark Roy	2025	vacant 3-year term	
Adam Swanson	2025		
<b>Town Council - 3-year</b>		<b>MSAD#20 School Board, 3 Year</b>	
Robert Kilcollins	2023	Expires 12-31-2023	Wendy Ross 2022
Kevin Pelletier	2025	Expires 12-31-2025	Chalice White 2023
James Ouellette	2025	Expires 12-31-2025	Amanda McLaughlin 2023
Melissa Libby	2022	Expires 12-31-2022	Christina Theriault 2024
Mitchell Butter	2022	Expires 12-31-2022	Renis LeVasseur 2024
<b>REQUIRES PUBLIC VOTE</b>		<b>REQUIRES PUBLIC VOTE</b>	



# Town Clerk Report

## VEHICLE REGISTRATIONS

When re-registering a vehicle, be sure to bring with you the following:

1. Current registration
2. Current insurance card
3. Current mileage



When registering a new vehicle, be sure to bring with you the following:

1. Current insurance card
2. Current mileage
3. Proof of sales tax paid and title application if purchased from a car dealer.
4. Bill of sale and seller's title signed over to you (if purchased from an individual)
5. Current Maine Law - 1995 and NEWER vehicles need a title.
6. If you have purchased a brand new (current year or next) vehicle from a dealership, bring all your paperwork you received when purchasing. You will also need to provide the Window Sticker when registering to verify the MSRP.

***\*\*Registrations cannot be processed without these items\*\****

You may also **RENEW** your vehicle registrations online at [www.maine.gov/sos/bmv](http://www.maine.gov/sos/bmv) and click on rapid renewal on the far-right side. This is for **RE-REGISTRATIONS** only.

**NEW** registrations must be completed at the Town Office.

***\*\*\*\*As a reminder, the Town Office charges \$1.00 per page to receive a fax, including insurance cards.***

Monthly Excise Tax Collected  
Fiscal Year: July 1, 2021 – June 30, 2022



July 2021	\$ 109,327.49
August 2021	58,944.04
September 2021	50,010.26
October 2021	41,033.94
November 2021	32,477.54
December 2021	28,945.93
January 2022	29,906.70
February 2022	30,663.31
March 2022	53,968.04
April 2022	48,707.68
May 2022	58,428.82
June 2022	55,085.53

Total: 597,499.28

## RECREATIONAL VEHICLES

When registering a recreational vehicle such as a boat, ATV or snowmobile, bring your old registration to renew. If new, bring proof of sales tax paid, the temporary registration (for boats, please also include the length and motor size). If purchasing from an individual, have the bill of sale indicating the serial number and the seller's name and address.

ATV registrations are \$71.00 for a renewal and \$72 for new.

Snowmobile registrations are \$56.00 for a renewal and \$57.00 for new.

Boat registration fees and excise vary according to the motor horsepower and length. You may also **RENEW** your boat, ATV or snowmobile registrations online, through MOSES (Maine Online Sportsman Electronic System) at [www.maine.gov/ifw](http://www.maine.gov/ifw). This is for **RE-REGISTRATIONS** only. **NEW** registrations must be completed at the Town Office.

### RECREATIONAL VEHICLE LICENSES ISSUED



Boats	111
Snowmobiles	191
Non-Resident Snowmobiles	3
ATV's	181
Non-Resident ATV's	3



## HUNTING AND FISHING LICENSES

when obtaining a hunting or fishing license, have a previous license available. For first time hunting or archery licenses, or new to our Town, be ready to provide a previous license or your Hunter Safety Certification Card. Licenses can also be purchased online at [www.maine.gov/ifw](http://www.maine.gov/ifw).

Applications for lifetime licenses can be picked up at the Town Office. The over 70 lifetime license can be purchased at the Town Office.

All recreational license law books are available at the Town Office free of charge. You can also download them at [mefishwildlife.com/laws](http://mefishwildlife.com/laws).

### HUNTING & FISHING LICENSES ISSUED

#### **For License Year 2021**



Hunting Licenses	109
Non-res Hunting	3
Fishing Licenses	79
Non-res Fishing	9
Combo Hunt/Fish	90
Junior Hunt	14
Over 70 Licenses	5



## DOG REGISTRATIONS

Dog registrations can be issued on October 15th each year. Dogs must be registered by January 31st each year. **A mandatory \$25.00 late fee per dog** is assessed on February 1st.

Fees - \$6.00 for neutered/spayed dogs  
\$11.00 for natural dogs



### DOG LICENSES ISSUED

Dogs Registered      419

Proof of rabies vaccination and neuter/spay is to be shown at time of dog registration.

## VITAL RECORDS

Marriage licenses are \$40.00. Please contact the Town Office at 472-3800 to set up an appointment to file your marriage intentions as it takes about 30 minutes to complete on the electronic program that we use to issue marriage licenses.

Remember to bring in identification and if either party has been married before, please bring your original divorce papers with you.

Wedding licenses are valid for 90 days. Should your license expire prior to getting married, you will need to re-apply and pay another \$40.00 license fee.

Certified copies of birth, death and marriage certificates are \$15.00 for the first copy and \$6.00 for each additional copy of the same record.

Please bring in identification when applying for a certified copy of a vital record.

### VITAL STATISTICS



Marriage Intentions Issued	8
Marriage Certificates Issued	34
Birth Certificates Issued	123
Death Certificates Issued	324





## COPIES

Copies of your marriage certificate are available from the municipal clerk who issued the license and also from the Maine CDC vital records office. A fee does apply.

## DOMESTIC PARTNERSHIPS IN MAINE

Beginning in 2004, Maine implemented a Domestic Partners Registry. If you are planning to be married in Maine and you have already registered in Maine as a Domestic Partner, the partnership becomes void upon the date of the marriage.

When completing Intentions of Marriage, if you are a registered Domestic Partner in Maine, please remember to indicate this on your Intentions of Marriage Application.

If you would like more information on Domestic Partnerships in Maine, please go to our web site at [www.maine.gov/dhhs/mecdc/public-health-systems/data-research/vital-records](http://www.maine.gov/dhhs/mecdc/public-health-systems/data-research/vital-records).

## QUESTIONS

If you have any further questions, please contact either a municipal clerk or the Maine CDC vital records office at:

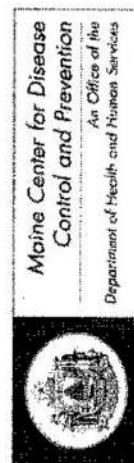
Maine Center for Disease Control and Prevention  
(Maine CDC)  
Vital Records Office  
220 Capitol Street  
11 State House Station  
Augusta, Maine 04333-0011  
(207) 287-3771

## DHHS Non-Discrimination Notice

The Department of Health and Human Services (DHHS) does not discriminate on the basis of disability, race, color, creed, gender, sexual orientation, age, or national origin, in admission to, access to, or operations of its programs, services, or activities, or its hiring or employment practices.

This notice is provided as required by Title II of the Americans with Disabilities Act of 1990 and in accordance with the Civil Rights Act of 1964 as amended, Section 504 of the Rehabilitation Act of 1973, as amended, the Age Discrimination Act of 1975, Title IX of the Education Amendments of 1972, the Maine Human Rights Act and Executive Order Regarding State of Maine Contracts for Services. Questions, concerns, complaints or requests for additional information regarding the ADA may be forwarded to the DHHS ADA Compliance/EEO Coordinators, 11 State House Station - 221 State Street, Augusta, Maine 04333, 207-287-4289 (V), or 287-3488 (V). TTY users call Maine relay 711. Individuals who need auxiliary aids for effective communication in program and services of DHHS are invited to make their needs and preferences known to the ADA Compliance/EEO Coordinators. This notice is available in alternate formats, upon request.

To order additional copies of this publication or if you have questions about the content, please call: Maine CDC, Data, Research, and Vital Statistics at 207-287-5500. TTY users call Maine relay 711.



# PLANNING YOUR MARRIAGE IN MAINE

Maine Center for Disease Control and Prevention  
(Maine CDC)  
Vital Records Office  
220 Capitol Street  
11 State House Station  
Augusta, Maine 04333-0011  
(207) 287-3771 Fax : (207) 287-1093  
TTY Users: Dial 711 (Maine Relay)

# TAX ASSESSOR'S REPORT

Richard A. Levesque, Jr.

The Assessor's Office is responsible for the valuation and record of 2129 accounts in the Town of Fort Fairfield. The value of the property in Fort Fairfield as of April 1, 2022 breakdown as follows:

Real	\$239,041,060
Personal	<u>3,754,308</u>
Total Valuation	\$241,436,238
Exempt	<u>54,716,438</u>
Net Taxable Valuation	\$186,719,800

The mil rate for April 1, 2022 was set at .02650 and will provide \$4,948,074.70 total dollars. Tax dollars will be used as follows for the 2022-2023 tax year:

County Tax	\$277,209.00	5.60%
Municipal Appropriation	2,467,434.00	49.87%
SAD #20	<u>2,203,432.00</u>	<u>44.53%</u>
Total Commitment	\$4,948,075.00	100.00%

A form entitled "List of Estates Not Exempt From Taxation" is included with the Assessor's report. Each taxpayer is asked to complete and sign such a form and return a true and perfect list to the office of the Assessor at the Municipal Building no later than May 1, 2023.

Although it is not compulsory in Maine to file such a list, Maine law recognizes that a taxpayer who withholds such assistance from the Assessor should not be entitled to complain of his or her assessment.

Additional forms are available at the office of the Assessor.

## Exemptions for Veterans and Widows/Widowers of Veterans

**A PROPERTY TAX EXEMPTION IS AVAILABLE** to veterans aged 62 or over, to veterans under 62 if they are certified by the Veteran's Administration Office to be totally disabled; or to the unmarried widow/widower or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow/widower or minor child of a veteran.

Persons not already receiving this exemption who wish to apply should do so at the Assessor's Office no later than April 1, 2023. Persons now receiving such an exemption are not required to apply annually.

The maximum property valuation exemption for veterans or their widows/widowers, whose service period was prior to or during World War I, is \$7,000. For veterans or their widows/widowers whose service period is after World War I, the maximum property valuation is \$6,000 of just valuation.

## Maine Resident Homestead Property Tax Exemption

**MRSA 36 Section 681** provides a property tax exemption of up to the whole value of \$25,000 for each Maine Resident's Homestead beginning April 1, 2020. To qualify, the applicant must have owned a homestead in Maine for a minimum of 12 months prior to April 1, 2023 and declare the homestead they owned on April 1, 2023 to be their permanent place of residence. The application for exemption must be filed with the municipal assessor where the homestead is located by April 1, 2023. Homeowners who qualified for exemption for tax year 2022 and whose homestead status has not changed for 2023 need not reapply.

Tax Assessor (con't)



## **Equalization Program**

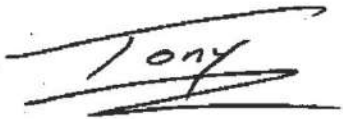
The State of Maine has mandated that all municipalities must achieve certain minimum assessing standards. Included in these assessing standards is a provision for a physical inspection and inventory of each real parcel and personal property account at least every 4 years.

Fort Fairfield has complied with the State law by enacting what is termed an "Equalization Program." Every year at least one-fourth of all property in the Town will be reviewed to note any physical changes that have occurred, and the valuation will be adjusted up or down accordingly.

The Town of Fort Fairfield completed a townwide revaluation for the assessment date of April 1, 2020. The revaluation created new pricing schedules to be used in the pricing of land and buildings for assessment purposes for a Commitment of Taxes beginning on October 1, 2020. Pricing schedules created at that time have been used in the pricing of land and buildings for assessment purposes this year.

If any taxpayer would like further information on the above-described programs or would like to have any question answered, please feel free to contact the Assessor's Office at any time at 472-3805.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tony" or "Tony Levesque", with a stylized flourish underneath.

Richard A. Levesque, Jr.  
Certified Maine Assessor #462

**Requests for 2023-2024 Declarations**

**LIST OF ESTATES NOT EXEMPT FROM TAXATION**

**Filed Pursuant to Title 36, Section 706-A, M.R.S.A.**

To be completed and returned by May 1, 2023 to the Assessor for the Town of Fort Fairfield, 18 Community Center Drive, Fort Fairfield, Maine 04742.

1. I am a legal resident of \_\_\_\_\_  
(Municipality) (State)
2. As of April 1, 2023, I owned or controlled the following taxable property located in the Town of Fort Fairfield, Maine:

**REAL ESTATE**

- a. On land owned by me - list here each separate parcel:

Located on Street-Road	Describe type use of land including size in square feet or acres.	Describe type use of structures, dwelling, trailer, barn, shop, potato house.

- b. List here any structures owned by you but situated on land owned by someone other than you and show the following:

Located on Street - Road	Name and address of person or firm who owns the land.	Type and use of structure, trailer, potato house, etc.



## PERSONAL PROPERTY

1. Check items owned or in possession and subject to taxation as of April 1, 2023 in the municipality of Fort Fairfield.

- |   |     |    |
|---|-----|----|
| a. Commercial Machinery or Equipment of stores, shops, garages, business  | Yes | No |
| b. Farm Machinery, field use for crop production and harvesting   | Yes | No |
| c. Agricultural Equipment used for grading, storing, shipping, etc.   | Yes | No |
| d. Office Furniture and Fixtures  | Yes | No |
| e. Other miscellaneous items such as vending machines, music machines or systems, meters, copiers, tanks or pumps, etc. | Yes | No |

If you have checked yes to any of the above items, please include the following information:

Description (quantity, size, make, model)	Age	Cost New	Condition

If you own any of the above items but rent or lease them to others, please identify them here and give name(s) and address(es) of person(s) using them:

State here any additional facts you believe should be known by the assessor in determining the assessed valuation of any of the above, real estate or personal property:  
(Use and attach separate sheet(s) if necessary)

\_\_\_\_\_  
Taxpayer's Name (Please Print)

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Date

## CODE ENFORCEMENT OFFICER

Richard A. Levesque, Jr.

The Town of Fort Fairfield Code Enforcement Office continues to be very active this past year. The office has issued over 141 licenses and permits as well as the inspection of projects in progress. The office is responsible to insure that all federal, state and local land use and development codes and regulations are adhered to.

The Town of Fort Fairfield has demonstrated a commitment to continuing the reduction of flood insurance premiums in Fort Fairfield by completing the Community Rating System (CRS) Recertification Process with the National Flood Insurance Program (NFIP) and Federal Emergency Management Agency (FEMA). The National Weather Service (NWS) still recognizes the Town's efforts on Emergency Preparedness by continuing to participate in the Annual Ice-Out Preparation Sessions.

Noted Acronyms: Department of Environmental Protection (DEP), Geographic Information System (GIS), Emergency Action Plan (EAP), Aroostook County Emergency Management Agency (AKEMA), Northern Maine Development Commission (NMDC).

The following is a summary of activities handled by the Code Enforcement Office in the 2021-2022 fiscal year:

### Building Permits:

<u>New Construction</u>	<u>Permits</u>	<u>Est. Value</u>
Single Family	5	626,500
Camps	1	21,000
Multi-Family	0	0
Garages/Sheds	12	134,800
Commercial/Municipal	7	4,210,000
<u>Alteration/Repairs</u>		
Single Family	5	89,120
Multi-Family	0	0
Commercial	1	250,000
<u>Mobile Homes</u>		
Mobile Homes (new to locality)	1	3,900
<u>Demolitions</u>		
Demolition/Moving	<u>11</u>	<u>&lt;-198,820&gt;</u>
Totals:	45	5,133,600

The following is a summary of the Plumbing Permits issued for the 2021-2022 fiscal year:

Plumbing Permits	10
Sub-Surface Waste Disposal System	<u>12</u>
Total:	22



The following is a summary of the Licenses issued for the 2021-2022 fiscal year:

Victualer	(24)	Hawker & Peddler	(35)
Contractor	( 4)	Special Amusement	( 1)
Junkyard	( 1)	Shoreland Permit	( 0)
Dance	( 1)	Refuse Hauler	( 7)
Floodplain Permit	( 0)	Site Design Permit	( 1)
Total:	74 Licenses		

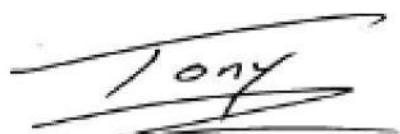
The following is a summary of other activities handled by the Code Enforcement Office in the 2021-2022 fiscal year:

National Flood Ins. Determinations	GIS Mapping Meetings	Public Hearings
Forest Harvest Notifications	Shoreland Zoning Issues	DEP Permits
Safety Inspections	Dam EAP Exercise/Update	Pole Permits
Floodplain Management	E 911 Updates	CEO Workshops
Zoning Permits/Inquiries	Complaints/Responses	Compliance Letters
Aroostook CEO's Meetings	Municipal Certification Forms	Plumbing Inspections
Shape Inspection/Follow up	Spring Clean-up	OSHA Safety Training
Construction Inspections	State Plumbing Fees Submitted	NMDC Brownfield Project
Annual Flood Watch	Census Bureau Survey	Planning Board Meetings
AKEMA Integrated Warning Team	Zoning Map Amendment	Dike Inspection Report
Violation Letters	Plumbing Permit Searches	River Gage Outreach
Dilapidated Structures Projects	Environmental Reviews	NFIP/CRS Updates

The Code Enforcement Office is available for applications for licenses and permits at the Town of Fort Fairfield Office. The office hours are from 8:00 to 4:30 daily and the phone number is 472-3805.

The cooperation of the Town Council, Town Manager, Planning Board, Zoning Board of Appeals, and the Office Staff has made the performance of my duties manageable this past year and I wish to thank them for their assistance.

Respectfully submitted,



Richard A. Levesque, Jr.  
 Certified Maine Code Enforcement Officer #952  
 Certified Maine Local Plumbing Inspector #952

# COMMUNITY DEVELOPMENT

**Richard A. Levesque, Jr.**  
**Director**

It is with great pleasure that I respectfully submit to the citizens of Fort Fairfield the following report of the activities of the Fort Fairfield Community Development Agency for the year ending June 30, 2022. This year the office finished administering grant funds for the Fort Fairfield Snowmobile Club to maintain the trail system located within the Town of Fort Fairfield through the State of Maine, Department of Agriculture, Conservation & Forestry, Bureau of Parks and Lands, Municipal/County Grant-in-Aid Program and assisted with applications to the Department of Economic and Community Development and Northern Maine Development Commission. This past year the Federal and State legislative delegations have been instrumental in the office's grant success.

## GRANTS/PROJECTS

The office has assisted in the application for grant funds from Maine Department of Economic and Community Development and the Maine Department of Agriculture, Conservation & Forestry, Bureau of Parks and Lands, Municipal/County Grant-in-Aid Program and the Northern Maine Regional Commission.

### Grants Closed:

2020 Snowmobile Grant	<u>\$ 22,050</u>
	<b>\$ 22,050</b>

### Grants Open:

2019 CDBG Public Infrastructure Grant (FFUD)	<u>\$990,000</u>
	<b>\$990,000</b>

### Applications Pending:

2022 CDBG Economic Development Grant	<u>\$200,000</u>
	<b>\$200,000</b>

### Other Projects:

Advocacy for saving CDBG	Maine Potato Blossom Festival
Snowmobile Trail Grant	Community Resiliency Building
Aroostook County Tourism Summit	MSHA/DECD Planning Forums
Solar Farm Projects	Rail Road Trail to Loring Project
Sewer Treatment Replacement Project	Recreation Department Projects
Northern Border Reg. Commission	Renewable Energy Programs
NMDC Brownfield Project	Safety Committee Audits/Meetings
MCDA Meetings	Pine Tree Trail Project
LDA Meetings	Safety Works Checklist/Meetings
USDA Funding Opportunities	Report on Subsidized Housing in FF
MMA Survey MCDA Opportunities	Quality of Place Council Projects

**Noted Acronyms:**

Community Development Block Grant (CDBG), Northern Maine Development Commission (NMDC), Loring Development Authority (LDA), Aroostook County Action Program (ACAP), Fort Fairfield Utilities District (FFUD), Maine State Housing/Department of Economic and Community Development (MSHA/DECD), United States Department of Agriculture (USDA), Maine Community Development Association (MCDA), Maine Municipal Association (MMA).

**Professional Affiliations:**

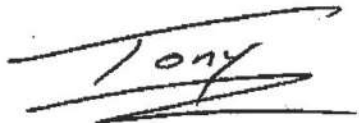
Maine Community Development Association	Council of State Community Dev. Agencies
Economic Development Council of Maine	Loring Advisory Board
NMDC Brownfield Steering Committee	Aroostook Partnerships
Nat. Assoc. of Housing and Redevelopment Off.	
Fort Fairfield Development Corp.	

**LEASES**

This office still assists with the preparation and monitoring of the former B & A Railroad Land Leases and for the use of the facility at Reynolds Park (Puddledock).

In closing, I would like to express my sincere gratitude to the Town Council and the Town Manager as well as the entire municipal staff for their support and assistance this past year.

Respectfully submitted,



Richard A. Levesque, Jr.  
Community Development Director  
Certified CDBG Administrator  
Certified Economic Development Professional  
Certified MDOT Local Grant Administrator





Fort Fairfield Public Library  
339 Main Street  
Fort Fairfield, Maine 04742  
(207) 472-3880  
[library@fortfairfield.org](mailto:library@fortfairfield.org)  
[www.fortfairfieldlibrary.org](http://www.fortfairfieldlibrary.org)

Thank you for the opportunity to submit the annual report for the library to the citizens for the fiscal year 2021/2022.

Our goal is to provide our citizens with access to quality resources, technology, information and internet access to our citizens of all ages.

We were so happy to see our patrons after we reopened the library in 2021. It was a tentative beginning, as we tried to balance the health and well-being of our patrons with the desire to provide access to the things the community was used to getting from the library. These include things such as computer/internet access, checking out books, printing, photocopy services, help finding information and answers to technology questions and more.

While aware of budget concerns, we were still able to add to our collection of books, dvds, historical and genealogical resources. In addition to our budget allowance, we also had many generous donations, (both monetary and physical) from the community and from other libraries around the state. We were able to add around 1,024 items. We would like to thank our generous community, donors both near and far and surrounding libraries for their spirit of community and giving.

As we make our way through and bounce back from difficult times, globally, nationally and more importantly, locally, our goal is to become more efficient, to reintroduce and improve our programming, while also being fully conscious of our town's budget concerns. We are looking forward to a much busier and brighter year going forward. We are happy to serve our you and look forward to providing new opportunities for the community.









Respectfully yours,

Lynn Cote and Barb Wells-Alexander

Librarians



Fort Fairfield Public Library  
Fiscal Year 2021/2022  
 What went on at your Library?

	1,641 people visited our library 58 New Patrons signed up for library cards.		453 Facebook followers with each post reaching an average of 160 people
	28, 264 items in our collection 1,024 added this year 1,733 items checked out		In the last year our website had 2,301 unique visitors and 4,275 page views
	Our public computers were used 372 times		261 photocopies/prints
	Our 24/7 Wi-fi service was accessed 797 times		486 Reference questions were answered and 55 people came to do genealogy in our Jesse Drew archive room



*Jesse Drew Historical Archives*



# FORT FAIRFIELD

18 Community Center Drive  
Fort Fairfield, Me. 04742  
Phone (207) 472-3808 Fax (207) 472-3807  
Matthew E. Cummings  
Chief of Police



## Annual Report of the Fort Fairfield Police Department

Matthew E. Cummings, Chief of Police

To the Citizens of Fort Fairfield,

I would like to extend our appreciation for the continued community support that you all continue to show to the Police Department on a daily basis. At the end of the 21/22 fiscal year, the police department ended the year under budget, turning in \$55,322.00 back into the general budget. We were able to accomplish this by saving in overtime by utilizing part time officers to cover open shifts, eliminating a full-time officer position and obtaining used equipment to replace aging and unsafe police cruisers and radio equipment.

Since May of 2022, the Fort Fairfield Police Department has been fully staffed with a compliment of 3 full-time police officers, the police chief along with 5 part-time police officers that we use on an as needed basis to cover open shifts and to help with the festival. The police department had not been fully staffed since August of 2020. Recruitment and retention issues for law enforcement agencies throughout Aroostook County has been a continuing issue and most agencies are short handed or are at critical staffing levels.

Our continued focus going into the new year will be to continue aggressive enforcement on drug trafficking, solving property and victim related crimes, focusing on proactive police work and police patrols to decrease unsafe traffic law violations and to deter crime. Community policing is at the forefront of our operations as well as having a continued presence in our school system to work with our youth. We will continue to think of outside of the box ways to keep costs down and to still provide an efficient service to our citizens.

In the 21/22 fiscal year, Fort Fairfield Police officers responded to 1830 calls for service. This does not include calls that were handled by the Sheriff's Office and State Police when we were not staffed to cover. The department ended the fiscal year with 83 arrests/criminal citations.

I would like to remind our citizens that the Police Department lobby is open 24/7 for disposal of unneeded prescription medications and disposal of sharps. The lobby also contains a way to properly recycle small batteries and cell phones with built in batteries.

I would like to thank the citizens of Fort Fairfield, the Fort Fairfield Town Council and the Town Manager for their continued support and guidance over the last year. I would also like to thank our officers for their continued hard work and dedication to the citizens of Fort Fairfield. The Police Department will continue to work hard to help solve problems as they arise in our community.





Fire Chief  
Michael Jalbert

# FORT FAIRFIELD

**Fort Fairfield Fire Rescue**  
18 Community Center Drive  
Fort Fairfield, ME 04742  
Phone (207) 472-3809 Fax (207) 472-3810



It is my pleasure to present this Annual Report to the residents of Fort Fairfield from July 2021 to June 2022.

Over the past year, Fort Fairfield Fire Rescue has seen numerous changes in its management, resulting in major changes. Over the past 2 years, Fire and Ambulance coverage has been a huge problem for our community. The cost has been out of control and needs to be reevaluated. Moving forward, it is my goal to provide a more affordable service to the residents, without affecting the quality of service we provide.

With my previous 16 years of experience working for the Town of Fort Fairfield, I have been rebuilding working relationships with Mutual Aid Departments, Aroostook Emergency Management, Northern Maine Community College, just to name a few. This opens us up for more shared resource, in return it saves money. I have also been working hard on rebuilding the volunteer staff, to bring it back to its former levels.

With the speed at which the Ambulance service grew, it affected the volunteers in a negative way. Volunteer staffing levels were pretty much nonexistent, which led to the increase of fulltime staff. Volunteer firefighters spend countless hours away from their families and their fulltime jobs to help protect our community. The volunteers are our biggest asset, by filling in where ever needed, it helps us to reach our goal at reducing cost. This is a huge component in saving money for the future. Without volunteer firefighter/EMT's it is almost impossible to provide an affordable service. In my first 2 months, we have already rehired 9 volunteer staff. This is a good starting point, but we are still recruiting.

We will be looking at every avenue to cut cost and increase revenue. There are many grant opportunities out there and we will try to hit them all. With our aging community and increasing EMS call volume, I feel that we can reach a practical and affordable Fire and Ambulance Service. The department has already downsized fulltime staff from 11 down to 7. This has been possible because of our growing volunteer staff. We have sold surplus equipment and are looking all other options to lower cost.

In closing, I am grateful to be serving my community once again. I am optimistic that with the changes moving forward, this department will continue to provide the best service at a reasonable cost to our wonderful community.

Sincerely,

Michael Jalbert  
Fire / EMS Chief



Fire Chief  
Michael Jalbert

# FORT FAIRFIELD

Fort Fairfield Fire Rescue  
18 Community Center Drive  
Fort Fairfield, ME 04742  
Phone (207) 472-3809 Fax (207) 472-3810



## Fort Fairfield Fire Department Call Volume July 1, 2021 to June 30, 2022

Structure Fire	9
Wildland/Brush Fire	10
Vehicle Accident/Fire	26
Other Fire	25
Investigate/Inspection	27
Fire Prevention	15
Mutual Aid	8
EMS Runs	703
Total	823



## **Public Works Department**

**Darren Hanson - Director**

It is with great pleasure that I submit this annual report to the Town Manager, Town Council and to the Citizens of Fort Fairfield for the period of July 1, 2021 to June 30, 2022. I am also pleased to inform you the citizens of Fort Fairfield that our department was able to complete our fiscal year under budget.

The majority of this fiscal year was dedicated to plowing, patching, light ditching, shoulder maintenance as well as a great deal of time spent performing mechanic work on our fleet of equipment not only for summer work but so as to have it ready for the coming winter. Unfortunately, with the exhausting pace of last winter we have seen turnover within the crew fortunately however we have been able to rehire but have a lot of training ahead of us.

This concludes the annual report for the 2021/2022 year; please feel free to contact me if you have any questions or concerns regarding the operation of your Public Works Department. On behalf of the crew and myself we look forward to serving the citizens of Fort Fairfield in the upcoming years.

Respectfully Submitted: Darren Hanson, Public Works Director



# SPRING CLEAN-UP 2022

**May 16th - 19th**

Spring Clean-Up will be a little different this year. Citizens will be responsible for bringing their yard debris, wood and metal to the Sand Shed on Cheney Grove Monday, May 16 thru Thursday, May 19 from 6AM to 4:30PM.

Please do not leave any items after 4:30PM or before 6AM. Any debris left outside of those hours may be considered littering.



## **Accepted Items:**

Brush/Lawn Debris  
Old Appliances  
Large Metal Items

## **We Will NOT accept:**

Paints or Stains  
Tires  
Furniture  
Glass Items  
Electronics  
Household Waste

**NO HAZARDOUS MATERIALS WILL BE ACCEPTED!**

**Call the Town Office for more info or visit our website**

207-472-3800

[www.fortfairfield.org](http://www.fortfairfield.org)

## **Parks and Recreation Department**

*Kevin B. Senal, Director*

After a challenging previous year, 2021/2022 was a return to normal from a world in lockdown! We were able to get back to our regular recreation events and programming, without special restrictions keeping us apart.

We are always trying to create fun and engaging programming that will benefit all in our community, including programming for all ages and abilities. This year we have seen our participation numbers back to normal levels, and as I type this 2022/23 is already proving to have increased levels of participation for all youth programs!

The Parks and Recreation Department continues to concentrate its resources towards providing quality recreation and leisure programs, activities, events, and opportunities for the citizens of this community. Some of the programs, events, and activities that this department helps to provide throughout the year include the following:

Arts and Crafts	Dodge Ball
Junior Girls All-Star Softball	Youth Soccer
Youth League Baseball	Pee Wee Soccer
Youth Baseball All-Star Team	Youth Indoor Soccer
Pee Wee Baseball	Soccer Camp
Pony League Baseball	Soccer Challenge
T-Ball Baseball	Youth Travel Soccer Team
Pitch, Hit, Run Baseball/Softball	Pee Wee Travel Soccer Team
Junior Girls Softball	Introduction to Basketball Program
Girls Softball Tournament	Girls Youth Basketball Travel Team
Baseball/Softball Clinics	Boys Youth Basketball Travel Team
Gymnasium Games	Youth Co-ed Basketball League
Canoeing	Youth Basketball Tournament
Kayaking	AYBL Basketball (boys and girls)
Red Cross Swim Lessons	Youth Basketball Camps
Competitive Swim Team	Hot Shot Basketball
Public Swimming	Foul Shooting Contest
MPBF Swim Meet	Tough Tater 5k
Tennis Lessons	Adult Basketball League
"Floatilla of Fun" on the Aroostook	Tough Tater Tot 1mile
Hiking Program	Open Gymnasium Basketball
Fitness and Weight Training	Pee Wee Basketball League
Adult Coed Volleyball	Youth/Pee Wee Basketball Clinics
Outdoor Skating Rink	Indoor Walking/Jogging Program
Youth X-C Ski Program	Game Room Activities
Adult X-C Ski Program	Youth Ski Rental Program
Junior Golf Program	Father Daughter Dance
Youth Baseball/Softball Clinics	Various Field Trips (year-round all ages)
MRPA Track and Field	Mountain Biking
Festival Activities	3D Printing Club
Community Center Rentals	Annual Holliday Fest (December)
Annual Easter Event	And more!!!

Partnerships are a vital component of the Parks and Recreation Department as we continue to work effectively with many local, regional, and state clubs and organizations as part of a continued effort to provide additional affordable quality recreational opportunities for our citizens. Some of these partnerships include: Maine Recreation and Park Association, Northern Maine Community Recreation Association, Nordic Heritage Sport Club, SAD #20, Aroostook Valley Country Club, Frontier Fish and Game Club, Knights of Columbus, Fort Fairfield Snowmobile Club, Fort Fairfield ATV Club, Cary Medical Center, The Aroostook Medical Center, Fort Fairfield Sunshine Club, Fort Fairfield Girl Scouts, and the Fort Fairfield Boy Scouts, Katahdin Trust Company, The County Federal Credit Union, United Insurance, Greenlaw Electric LLC. We will be looking to expand upon our partnerships in the future.

The Parks and Recreation Department also shares responsibility for the maintenance and upkeep of the following recreation areas and facilities in our community: Aroostook River Boat Landing, Monson's Pond Boat Landing, outdoor tennis/basketball courts, Charles Lockhart Memorial Ball Field, Fort Fairfield Cross Country Ski Trails, Fort Fairfield Swimming Pool, and the Fort Fairfield Community Center. If anyone or any organization is interested in renting the community center gymnasium or the swimming pool for a private function, please contact the Parks and Recreation Director or the Fort Fairfield Town Office to make arrangements.

In closing, I would like to thank all those that have assisted with ensuring quality programming during the past year: Public Works Department, Fire and Ambulance Service, Fort Fairfield Police Department, Fort Fairfield Public Library, SAD #20, Fort Fairfield Utilities District, Town Council, Town Manager, Town Office Staff, all the local service clubs and merchants who assisted in sponsoring or promoting many of our programs and activities, and all the volunteer coaches and supervisors who helped with our recreation programs, activities, and events. May we all continue working together to build a stronger, healthier community!

Yours in Recreation,

Kevin Senal  
Parks and Recreation Director  
Town of Fort Fairfield, Maine





## 2021 UNPAID PROPERTY TAXES AS OF 6/30/2022

"X" denotes taxes paid after 6/30/2022

<u>Acct#</u>	<u>Name</u>	<u>\$ Amount</u>	<u>"X"</u>
2376	ANDERSON, CHELSEA M	\$160.88	
1306	ARATO, CHRISTOPHER M	\$2,066.80	X
507	ASHFIELD, WAYNE	\$302.05	X
1412	BEAULIEU, GERRY	\$699.01	X
419	BEAULIEU, JODY A	\$2,692.37	
490	BELANGER, HEIRS OF DAVID M	\$312.85	X
232	BELMAIN, JESSE D	\$802.22	X
1653	BERNAICHE, DANIEL J JR.	\$1,046.56	
1757	BERNAICHE, TIMOTHY	\$1,032.72	
198	BISHOP, ALYSSA J	\$470.15	
167	BLACKSTONE, BENJAMIN	\$1,345.50	X
1374	BLACKSTONE, BENJAMIN	\$8,574.54	X
1813	BLACKSTONE, BENJAMIN	\$2,213.05	X
2370	BLACKSTONE, BENJAMIN K	\$885.11	X
760	BLACKSTONE, BENJAMIN K	\$4,212.00	X
763	BLACKSTONE, BENJAMIN K	\$994.50	X
764	BLACKSTONE, BENJAMIN K	\$1,472.25	X
765	BLACKSTONE, BENJAMIN K	\$341.25	X
1724	BLACKSTONE, ORMAN	\$4,944.03	X
1729	BLACKSTONE, ORMAN	\$6,244.88	X
2383	BLACKSTONE, ORMAN	\$1,384.11	X
820	BLACKSTONE, ORMAN	\$1,901.25	X
502	BLACKSTONE, ORMAN	\$10,995.27	X
2021	BLACKSTONE, ORMAN K	\$3,009.63	X
1735	BLACKSTONE, ORMAN KYLE	\$6,201.00	X
1739	BLACKSTONE, ORMAN KYLE	\$113.69	X
1737	BLACKSTONE, ORMAN KYLE	\$1,881.75	X
1229	BLACKSTONE, ORMAN KYLE	\$6,772.35	X
140	BLACKSTONE, ORMAN KYLE	\$11,055.92	X
390	BLAISDELL FARM, LLC	\$816.66	X
164	BLIER, DONNA M	\$907.92	X
70	BLIER, NORMAN MICHAEL	\$1,360.71	
388	BLIER, NORMAN MICHAEL	\$1,043.25	
396	BLIER, NORMAN MICHAEL	\$253.50	X
397	BLIER, NORMAN MICHAEL	\$2,036.19	X
1983	BOUCHARD, DANIEL J	\$949.46	X
358	BOUCHER, DANIEL H	\$1,446.90	X
1878	BOUCHER, DANIEL H	\$702.59	X
1721	BOURGOINE, DANIEL	\$1,962.29	
1278	BOURGOINE, DANIEL	\$302.25	
1415	BOURGOINE, DANIEL	\$243.95	



392	BOURGOINE, DANIEL J	\$206.12	
351	BOURGOINE, DANIEL J	\$1,414.53	
209	BOURGOINE, DANIEL J	\$205.73	
136	BOURGOINE, DANIEL J	\$159.90	
1267	BOURGOINE, DANIEL J	\$331.50	
1579	BOURGOINE, DANIEL J	\$696.15	
1547	BOURGOINE, DANIEL J	\$408.72	
1040	BOURGOINE, DANNY	\$670.41	
982	BOURGOINE, EDWARD L	\$451.62	X
1933	BUTLER, CATHY; DAUGHENBAUGH, LINDA;	\$7.80	
748	BUTLER, CATHY; DAUGHENBAUGH, LINDA;	\$487.31	
489	BUTLER, ELIZABETH J	\$450.65	
427	CAMPBELL, CHRISTOPHER G	\$873.42	X
1335	CHESTNUT, ADAM	\$943.22	X
1665	CHURCHILL, SHARON L	\$93.25	X
2144	CORBIN, BRIAN L JR	\$711.75	X
2253	CORMIER, RYAN P	\$2,884.25	X
2295	COTE, JANELLE	\$341.06	X
2058	COTE, JOSEPH M	\$1,190.67	
643	CRAIG, CHARLES R	\$1,030.49	X
1572	CYR, (WEBB) BRIDGET B	\$710.19	X
141	DAIGLE, BRUCE	\$885.33	X
423	DAMBOISE, DARRELL L	\$1,584.81	X
2199	DAY, VICKI LYNN	\$1,016.15	X
768	DEMERCHANT, BENJAMIN JAMES	\$2,015.13	X
613	DESCHESNE, DAVID R	\$1,014.20	X
1562	DOODY, SAMANTHA E	\$364.24	X
1532	DOUGHTY (COOK), CHELSEA A	\$1,029.02	
250	EASTER, BRYCE H	\$3.51	X
1303	EDGEComb, CLAUDETTE M	\$321.75	X
1613	EGENSTAFER, ROBERT	\$887.50	X
138	ELLIOTT, CARLEEN	\$468.39	
1477	ELMER, JESSICA M	\$972.47	X
1891	EMERSON, RICHARD A	\$230.88	X
1508	EMERSON, RICHARD A	\$177.06	X
94	EMERSON, RICHARD A	\$432.12	X
789	EVERETT, TIMOTHY	\$466.68	X
804	EVERITT, HEIRS OF VIVIAN H A	\$879.45	
805	EVERITT, HEIRS OF VIVIAN H A	\$265.79	
723	FANNIE MAE	\$2,125.11	
1714	FORBES, DANIEL	\$903.44	
859	FORSMAN, KEVIN L	\$194.03	
1539	FORSMAN, KURT A	\$1,021.02	X
614	FOSTER, DARRELL J	\$1,115.21	X
24	FRANZ, CONNIE M	\$638.63	
1777	FRANZ, EDGAR R	\$268.13	X



91	FRASIER, JONATHAN ALDEN	\$441.13	X
1969	FREDERICK, MARY	\$1,211.54	
1869	GIRARD, KAREN T	\$865.02	
1012	GLEW, GORDON P	\$621.47	X
1463	GLEW, GORDON P	\$221.91	X
71	GOVOSDIAN, FRANCES	\$660.41	X
979	GRASS, HEIRS OF LARRY	\$1,084.79	
977	GRIFFETH, HEIRS OF OLIVE R	\$3,003.00	X
2321	GRIFFETH, II, JOHN	\$6,015.75	X
771	GRIFFETH, JOHN F II	\$5,023.59	X
103	GRIFFETH, MATTHEW A	\$721.50	X
1372	GRIFFETH, MATTHEW A	\$3,627.00	X
687	GRIFFETH, MATTHEW A & GRIFFETH, II, JOHN F	\$12,618.45	X
1377	GRIFFETH, STEPHEN	\$176.67	X
2330	GRIFFETH, STEPHEN	\$5,227.17	X
1373	GRIFFETH, II, JOHN F	\$1,462.50	X
1371	GRIFFETH, II, JOHN F	\$561.99	X
1226	GUERRETTE, JOSH	\$306.93	X
2147	HAFFORD, SHELDON P	\$9.75	X
210	HANF, M.D., THOMAS	\$944.64	X
344	HATHAWAY, ANDREW JOHN	\$1,651.39	X
169	HAYES, DONALD A	\$746.85	X
172	HAYES, ROSS A	\$1,847.63	
1043	HAYES, ROSS; YOUNG, LAURIE	\$199.88	
1044	HAYES, ROSS; YOUNG, LAURIE;	\$3,693.89	
1703	HERSEY, JUSTIN A	\$736.23	X
1293	HERSEY, JUSTIN A	\$246.09	X
1062	HERSEY, LAWRENCE W	\$795.99	
284	HERSEY, STEVEN R	\$739.64	
1894	HULL, MATTHEW D	\$403.00	X
1726	IRELAND, JAMES D	\$1,786.59	
1476	JAMES, PENNY A	\$368.55	X
2167	JEFFERDS, ROBERT L	\$1,274.91	
1169	KEARNEY, VICKI	\$368.36	X
1175	KELLEY, PAUL	\$785.36	X
299	KENNEDY, MEGAN	\$1,441.64	X
824	KENNESON, JACOB	\$1,460.63	X
2048	KETCH, SCOTT	\$5,381.42	X
67	KIERSTEAD, CORRIE D	\$199.88	X
1196	KILCOLLINS, BROCK	\$1,757.17	X
1760	KINNEY, CHRISTINA	\$192.86	X
532	KOCH, FRANKLIN	\$425.03	X
2178	LACROIX, SASHA A	\$199.68	
1426	LANGLEY, LEE D	\$1,401.03	X
30	LANGLEY, LINDA	\$1,925.04	X
163	LANGLEY, LINDA	\$837.78	X

471	LANGLEY, LINDA	\$2,234.11	X
425	LEAVITT, SCOTT	\$1,014.98	X
2170	LEMOINE, ROBERT	\$1,175.46	X
1225	LEVESQUE, LENNY JOSEPH	\$885.11	
1805	LEVESQUE, SHERRY	\$94.97	X
717	LLOYD, MICHELLE	\$1,202.76	
2208	MACDOUGAL, CRYSTAL L	\$671.58	X
2071	MCALLISTER, MATTHEW	\$514.09	X
695	MCCRUM LAND INC.	\$400.73	X
1348	MCGARRIGLE, DAVID A	\$1,780.94	
366	MCLAUGHLIN, JAMES	\$3,008.85	X
664	MCLAUGHLIN, VAUGHN	\$845.33	X
2263	MCMANN, PHILIP	\$64.74	
1618	MCQUEEN, JASON	\$764.01	
2059	MELANSON, PHILIP & SHARON	\$871.85	X
1980	MICHAUD, MARK E	\$878.09	X
1596	MICHAUD, RHONDA L	\$334.04	
179	MILTON, GARY A SR	\$261.28	X
1448	MONSON, HEIRS OF SANDRA L	\$949.85	
1469	MURCHISON, RICKY G	\$470.68	X
1478	MYERS, CARRIE	\$774.17	
34	NEWELL, SHAWN D	\$16.63	X
1375	NICKERSON, BRENT M	\$829.35	
1524	NOVAK, DIANE E	\$487.13	
1540	OWENS, JANET M	\$490.43	X
1550	PARADY, PAUL B	\$458.06	X
1228	PARKER, HOWARD	\$1,176.05	X
1630	PELKEY, RODNEY R	\$118.95	X
1953	PELLETIER, VINCENT L	\$376.94	X
385	PLANT, JASON K	\$929.37	
678	POITRAS, KENNETH	\$1,854.65	X
373	PRICE (JOHNSON), STACY L	\$1,982.18	X
810	PROUTY, JOHN B	\$1,308.72	
260	PUIG, JESSICA L	\$1,118.13	
2283	PULEO, NANCY J	\$205.86	X
1705	RANDALL, JAMES F	\$984.52	X
1615	RASMUSSEN, HEIRS OF ORAN A	\$1,034.09	
1619	RAYMOND, HEIRS OF DAVID M	\$375.18	
47	REED, ROBERTA	\$663.37	X
23	RIDEOUT, AMANDA	\$52.85	
2379	RIVEREDGE HOLDING, LLC	\$2,193.75	X
352	RIVEREDGE HOLDING, LLC	\$1,326.00	X
305	RIVEREDGE HOLDING, LLC	\$4,108.65	X
306	RIVEREDGE HOLDING, LLC	\$3,427.13	X
389	RIVEREDGE HOLDING, LLC	\$3,078.47	X
387	RIVEREDGE HOLDING, LLC	\$1,393.47	X

37	RIVEREDGE HOLDING, LLC	\$2,074.80	X
761	RIVEREDGE HOLDING, LLC	\$2,281.50	X
989	RIVEREDGE HOLDING, LLC	\$3,120.00	X
1304	ROBERTS, WILLIAM E	\$185.66	X
2169	RUSSELL, CHARLES S	\$876.72	X
1674	RUSSELL, ROBERT F	\$692.25	X
1552	RUSSELL, ROBERT F	\$3,262.55	X
1671	SANCHEZ, JR CHARLES MERRIMAN	\$487.50	X
1048	SARBANIS, II, THOMAS G	\$331.50	
326	SAVAGE, JR., JAMES H	\$1,101.75	X
73	SHAMON, PAUL	\$1,092.78	X
1039	SHERWOOD, DARYLL I	\$315.90	X
745	SLEVIN, PAUL R	\$1,331.66	X
2258	SMYTH, SR., DONALD R	\$2,602.82	X
1244	SOUCY, HEIRS OF TAMMY D PIKE	\$928.40	
1794	ST. PETER, ANN A	\$1,161.62	X
290	ST. PETER, ASHLEY	\$2,636.01	X
577	TAGGETT, BONITA	\$64.44	X
1831	TARBOX, DUSTIN R	\$1,352.63	X
1445	TARBOX, STEPHEN E	\$43.08	
578	TAYLOR, BENJAMIN	\$355.79	X
1308	THOMPSON, JR., MARTIN W	\$315.12	X
1883	THOMPSON, RITA J	\$564.33	
1893	TILLEY, PETER LEE	\$26.13	
1874	TOWN OF FORT FAIRFIELD	\$176.28	X
1975	TRACY, DELORES M	\$28.84	X
113	TROMBLEY, AARON R	\$170.24	
992	TROMBLEY, AARON R & MATTHEW C	\$111.15	
629	TROMBLEY, AARON R & MATTHEW C	\$339.89	
2339	TROMBLEY, ALAN R	\$1,764.75	X
2270	WASSON, RANDY & WENDY	\$406.58	X
1698	WEBB, GAIL	\$871.26	X
1736	WEBB, GAIL	\$180.38	X
1271	WHITMORE, JR., GEORGE	\$185.25	X
2064	WITHERLY, HEIRS OF MUREL	\$122.07	
2057	WITHERLY, HEIRS OF MUREL	\$115.05	
1438	WJV HOLDINGS, LLC	\$381.62	
980	WOODCOCK, RAYMOND	\$630.04	
2223	WORTMAN, GAILEN M	\$617.76	X
2081	WORTMAN, GAILEN W	\$928.01	X
2082	WORTMAN, JENNIFER L	\$128.60	X
218	WORTMAN, SHELLEY R	\$376.35	
831	YORK (LEVESQUE), MINDY S	\$169.38	X
	TOTAL	\$290,840.30	



### **2021 UNPAID PERSONAL PROPERTY TAXES**

<b><u>Acct #</u></b>	<b><u>Name</u></b>	<b><u>Property Tax Due</u></b>
11	GARELICK FARMS LLC	\$38.99
	<b>Total</b>	<b>\$38.99</b>

### **2019 UNPAID PERSONAL PROPERTY TAXES**

<b><u>Acct #</u></b>	<b><u>Name</u></b>	<b><u>Property Tax Due</u></b>
77	ReENERGY FORT FAIRFIELD LLC	\$311,591.55
	<b>Total</b>	<b>\$311,591.55</b>

FELCH & COMPANY, LLC  
*Certified Public Accountants*

TOWN OF FORT FAIRFIELD, MAINE  
as of  
JUNE 30, 2022

## *Financial Statements*



# TOWN OF FORT FAIRFIELD, MAINE

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# FELCH & COMPANY, LLC

*Certified Public Accountants*

P.O. BOX 906  
CARIBOU, MAINE 04736  
(207) 498-3176  
FAX (207) 498-6278  
E-MAIL: CPA@FELCHCPA.COM

## Independent Auditors' Report

To the Town Council of the  
Town of Fort Fairfield, Maine

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fort Fairfield, Maine, as of and for the year ended June 30, 2022, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Fort Fairfield, Maine, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Fort Fairfield, 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 Fort Fairfield'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.

To the Town Council of the  
Town of Fort Fairfield, Maine

### **Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Fort Fairfield'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 Fort Fairfield's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, public pension information and other post-employment benefits information on pages I through IV and Schedules 1 through 7 and related notes 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.



To the Town Council of the  
Town of Fort Fairfield, Maine

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fort Fairfield, Maine's basic financial statements. The accompanying schedule of fund balance assigned for subsequent years' expenditures, schedule of revenues, expenditures and changes in fund balance for non-major governmental funds and the schedule of property taxes are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of fund balance assigned for subsequent years' expenditures, schedule of revenues, expenditures and changes in fund balance for non-major governmental funds and the schedule of property taxes are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2022 on our consideration of the Town of Fort Fairfield's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Fort Fairfield's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fort Fairfield's internal control over financial reporting and compliance.

*Felch & Company LLC*

October 6, 2022

Town of Fort Fairfield, Maine  
Management's Discussion and Analysis  
For the Year Ending June 30, 2022

UNAUDITED

The following narrative is an overview of the Town of Fort Fairfield's financial performance designed to assist the reader in focusing on only the major financial issues. This discussion and analysis should be read together with the attached financial statements and related notes.

**USING THIS ANNUAL REPORT**

The basic financial statements are presented in two formats. Each of these formats presents information by a different measurement focus. The first of these formats is referred to as government-wide, which presents the Town as a whole and presents a longer-term view of the Town's finances. The second format uses fund accounting and the focus is on current resources that are available for current obligations.

Reporting the Town as a Whole

The government-wide statements are designed to present the Town as a whole similar to the way a business presents financial statements. The Statement of Net Position (Exhibit A) combines the assets and liabilities as presented in the governmental funds with the Town's capital assets and long-term obligations. In the Statement of Activities (Exhibit B) the focus is on both the gross and net cost of the various activities (or departments), which are funded by various general revenues including property taxes and state revenue sharing. Revenues are recognized when earned regardless of when they are collected and expenses are recognized when the liability becomes due. Since capital asset purchases are not considered an expense under this measurement focus, annual charges for depreciation are recognized to indicate the use of these assets over time.

Fund Financial Statements

In the preparation of these statements, fund accounting is used which is described more fully in the notes to the financial statements. The focus is on "major funds" which presents a separate column for only the most significant funds of the Town with the other funds being combined in one column. These statements (Exhibits C and D) present the Town's financial position and results of operations using a shorter-term view and show how money flows into and out of the funds and the balances left at year-end that are available for spending. These funds report using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash.

Town of Fort Fairfield, Maine  
Management's Discussion and Analysis  
For the Year Ending June 30, 2022

UNAUDITED

**Table 1**  
**Net Position**  
**(in thousands)**

	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 725	\$ 705
Capital assets	<u>6,218</u>	<u>6,497</u>
Total assets	<u>6,943</u>	<u>7,202</u>
Deferred outflows of resources	<u>173</u>	<u>66</u>
Other liabilities	521	705
Bonds, leases and notes payable	<u>2,827</u>	<u>2,241</u>
Total liabilities	<u>3,348</u>	<u>2,946</u>
Deferred inflows of resources	<u>336</u>	<u>54</u>
Net position:		
Net investment in capital assets	4,266	4,256
Restricted	258	103
Unrestricted	<u>(1,092)</u>	<u>(91)</u>
Total net position	<u>\$ 3,432</u>	<u>\$4,268</u>



Town of Fort Fairfield, Maine  
Management's Discussion and Analysis  
For the Year Ending June 30, 2022

UNAUDITED

<b>Table 2</b> <b>Changes in Net Position</b> <b>(in thousands)</b>		
	<u>2022</u>	<u>2021</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 255	\$ 142
Operating grants	395	119
General revenues:		
Property taxes	3,959	4,142
Other taxes	652	700
Federal and state assistance	1,223	514
Other revenues	<u>227</u>	<u>344</u>
Total revenues	<u>6,711</u>	<u>5,961</u>
<b>Program expenses</b>		
General government	726	672
Police	375	496
Fire and Ambulance	1,441	972
Safety and sanitation	264	238
Public works	1,253	1,149
Recreation	227	164
Education	2,142	2,352
Other	<u>1,119</u>	<u>899</u>
Total expenses	<u>7,547</u>	<u>6,942</u>
Change in net position	\$ <u>(836)</u>	\$ <u>(981)</u>

**ANALYSIS OF FINANCIAL POSITION AND SIGNIFICANT TRANSACTIONS**

In reviewing this year's financial position, the Town of Fort Fairfield's net position decreased from \$4,268,533 to \$3,432,075.

For this fiscal year our general fund has a deficit of \$731,910 (Exhibit D)

Town of Fort Fairfield, Maine  
Management's Discussion and Analysis  
For the Year Ending June 30, 2022

**UNAUDITED**

**CAPITAL ASSETS**

Capital assets decreased \$279,662 during the year. Additions of \$195,466 were offset by depreciation charges of \$468,678 and net loss on disposals of \$6,450. Please refer to the notes to the financial statements for more information.

**LONG-TERM DEBT ACTIVITY**

During the year, the Town made debt payments totaling \$289,387. Refer to the notes to the financial statements for more detailed information.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Income for this fiscal year was \$6,283,044, which is \$426,946 under the budgeted amount. Total expenses were \$7,144,269, which were \$102,349 over budget. It is our goal to provide expected services while constantly working to minimize expenses regardless of budget authorization. The Department Heads worked extremely hard to reduce their overall costs in a constrained fiscal environment.

**FINANCIAL CONTACT**

The individual to be contacted regarding this report is the Town Manager of the Town of Fort Fairfield. Specific requests may be submitted to the Town Manager, Town of Fort Fairfield at 18 Community Center Drive, Fort Fairfield, Maine 04742.

## TOWN OF FORT FAIRFIELD, MAINE

Exhibit A

Statement of Net Position  
June 30, 2022ASSETS

## CURRENT ASSETS

Cash and temporary investments (Note 2)	\$ 199,462
Uncollected taxes, net of allowance for uncollectable taxes of \$311,844	297,971
Accounts receivable	187,381
	<u>684,814</u>

## OTHER ASSETS

Loans receivable	5,793
Expired tax lien property, net of allowance of \$150,000	34,508
	<u>40,301</u>

## NONCURRENT ASSETS

Capital assets (Note 3)	
Non-depreciable	89,079
Depreciable, net of accumulated depreciation	6,128,752
	<u>6,217,831</u>

Total assets

6,942,946DEFERRED OUTFLOWS OF RESOURCES (Note 1)173,274LIABILITIES

## CURRENT LIABILITIES

Accounts payable	71,418
Accrued expenses	152,134
Short-term notes payable	875,000
Current portion, compensated absences	30,000
Current portion, capital lease payable	50,144
Current portion, bonds and notes payable	244,911
	<u>1,423,607</u>

## NONCURRENT LIABILITIES

Capital lease payable, net of current portion (Note 6)	161,132
Bonds and notes payable, net of current portion (Note 6)	1,495,669
Compensated absences, net of current portion	172,820
Net other post-employment benefits liability (Note 11)	115,696
Net pension (asset) liability (Note 7)	(20,477)
	<u>1,924,840</u>

Total liabilities

3,348,447DEFERRED INFLOWS OF RESOURCES (Note 1)335,698NET POSITION

Net investment in capital assets	4,265,975
Restricted for:	
Special revenue funds	257,539
Unrestricted	(1,091,439)
Total net position	<u>\$ 3,432,075</u>

*The accompanying notes are an integral part of this financial statement.*



## TOWN OF FORT FAIRFIELD, MAINE

Exhibit B

Statement of Activities  
For the Year Ended June 30, 2022

Function/Programs	Program Revenues			Net (Cost)
	Expenses	Charges for Services	Operating Grants and Contributions	
General government	\$ 726,458	\$ 19,038	\$ -	\$ (707,420)
Library	86,593	7,101	2,760	(76,732)
Police Department	375,173	467	-	(374,706)
Community Center	65,652	-	-	(65,652)
Fire Department	1,440,683	214,624	-	(1,226,059)
Safety and sanitation	264,393	-	-	(264,393)
Public Works Department	1,253,033	-	99,896	(1,153,137)
Recreation	226,611	13,533	-	(213,078)
Education	2,142,385	-	-	(2,142,385)
Interest expense	70,657	-	-	(70,657)
Unallocated depreciation	29,079	-	-	(29,079)
Other	865,882	-	292,366	(573,516)
	<u>\$ 7,546,599</u>	<u>\$ 254,763</u>	<u>\$ 395,022</u>	<u>(6,896,814)</u>
General revenues:				
Taxes				
Property taxes, levied for general purposes				3,592,088
Homestead reimbursement and other property tax related				367,268
Excise				651,902
Federal and state aid not restricted to specific purposes				1,223,132
Other licenses, permits and fees				35,835
Miscellaneous revenues				190,131
				<u>6,060,356</u>
CHANGE IN NET POSITION				(836,458)
NET POSITION - JULY 1, 2021				<u>4,268,533</u>
NET POSITION - JUNE 30, 2022				<u>\$ 3,432,075</u>

The accompanying notes are an integral part of this financial statement.

## TOWN OF FORT FAIRFIELD, MAINE

Exhibit C

Balance Sheet  
Governmental Funds  
As of June 30, 2022

	<u>General Fund</u>	<u>Non-major Funds</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash and temporary investments (Note 2)	\$ 98,580	\$ 100,882	\$ 199,462
Uncollected taxes, net of allowance for uncollectible taxes of \$311,844	297,971	-	297,971
Accounts receivable	187,381	-	187,381
Loans receivable	5,793	-	5,793
Expired tax lien property, net of allowance of \$150,000	<u>34,508</u>	<u>-</u>	<u>34,508</u>
Total assets	<u>\$ 624,233</u>	<u>\$ 100,882</u>	<u>\$ 725,115</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 71,418	\$ -	\$ 71,418
Accrued expenses	146,068	-	146,068
Short-term notes payable (Note 4)	<u>875,000</u>	<u>-</u>	<u>875,000</u>
	<u>1,092,486</u>	<u>-</u>	<u>1,092,486</u>
Deferred inflow of resources:			
Property taxes (Note 1)	<u>107,000</u>	<u>-</u>	<u>107,000</u>
Fund balances:			
Restricted			
Special revenue funds	-	100,882	100,882
Unrestricted			
Assigned for subsequent years' expenditures (Schedule 8)	888,470	-	888,470
Unassigned	<u>(1,463,723)</u>	<u>-</u>	<u>(1,463,723)</u>
Total fund balances/deficits	<u>(575,253)</u>	<u>100,882</u>	<u>(474,371)</u>
Total liabilities and fund balances/deficits	<u>\$ 624,233</u>	<u>\$ 100,882</u>	<u>\$ 725,115</u>

*The accompanying notes are an integral part of this financial statement.*

## TOWN OF FORT FAIRFIELD, MAINE

Exhibit D

Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2022

	General Fund	Non-major Funds (Schedule 9)	Total Governmental Funds
<b>REVENUES</b>			
Local property taxes	\$3,647,946	\$ -	\$ 3,647,946
Property tax reimbursement from State	367,268	-	367,268
Abatements	(34,858)	-	(34,858)
Federal and state assistance	975,677	295,126	1,270,803
American Rescue Plan Act	347,351	-	347,351
Excise taxes	651,902	-	651,902
Fire and ambulance department revenue	214,624	-	214,624
Other licenses, permits and fees	35,835	-	35,835
Interest income	19,626	2,137	21,763
Other revenues	214,957	-	214,957
<b>TOTAL REVENUES</b>	<u>6,440,328</u>	<u>297,263</u>	<u>6,737,591</u>
<b>EXPENDITURES</b>			
General government	651,647	-	651,647
Library	107,905	-	107,905
Police Department	392,891	-	392,891
Community Center	47,712	-	47,712
Fire Department	1,424,996	-	1,424,996
Safety and sanitation	264,393	-	264,393
Public Works Department	1,043,403	-	1,043,403
Recreation	228,780	-	228,780
Education	2,142,385	-	2,142,385
Debt service - principal	289,387	-	289,387
- interest	71,006	-	71,006
Other	566,283	299,599	865,882
<b>TOTAL EXPENDITURES</b>	<u>7,230,788</u>	<u>299,599</u>	<u>7,530,387</u>
Excess of Revenues (Under) Expenditures	(790,460)	(2,336)	(792,796)
Fund Balance - July 1, 2021	<u>215,207</u>	<u>103,218</u>	<u>318,425</u>
Fund Balance - June 30, 2022	<u>\$ (575,253)</u>	<u>\$ 100,882</u>	<u>\$ (474,371)</u>

*The accompanying notes are an integral part of this financial statement.*



## TOWN OF FORT FAIRFIELD, MAINE

Exhibit E

Reconciliation of the Fund Balance in Governmental Funds  
with the Statement of Net Position  
June 30, 2022

Total fund deficit - governmental funds (Exhibit C) \$ (474,371)

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:

The cost of capital assets is	\$ 12,079,210	
Accumulated depreciation is	<u>(5,861,379)</u>	
		6,217,831

Deferred outflows in governmental activities are not financial resources and, therefore, are not reported in the funds:

Deferred outflows of resources	173,274
--------------------------------	---------

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:

Deferred revenue	107,000
------------------	---------

Deferred inflows in governmental activities are not due and payable from current financial resources and, therefore, are not reported in the funds:

Deferred inflow of resources	(335,698)
------------------------------	-----------

Certain liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:

Notes payable	(1,740,580)	
Capital lease payable	(211,276)	
Net pension liability	20,477	
Net OPEB liability	(115,696)	
Accrued interest payable	(6,066)	
Accrued compensated absences	<u>(202,820)</u>	
		<u>(2,255,961)</u>

Total net position - governmental activities (Exhibit A) \$ 3,432,075

*The accompanying notes are an integral part of this financial statement.*

# TOWN OF FORT FAIRFIELD, MAINE

Exhibit F

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance in Governmental Funds to Change in Net Position For the Year Ended June 30, 2022

Total net change in fund balances - governmental funds (Exhibit D) \$ (792,796)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which depreciation expense exceeded capital outlays in the period:

Capital outlays	\$ 195,466	
Depreciation expense	<u>(468,678)</u>	(273,212)

In the statement of activities, only the gain on the sale of fixed assets is reported, whereas in the governmental funds, the entire proceeds from the sale increases financial resources. Therefore, the change in net position differs from the change in fund balance by the depreciated value of disposed assets. (6,450)

Compensation for accrued vacation and sick pay not yet paid is accumulated using the governmental activities fund to the extent that amounts would be paid to the employees upon retirement. These funds are not accumulated for the governmental activities fund. (47,163)

Some revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Decrease in deferred property tax revenue	(21,000)
---	----------

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 289,387

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Decrease in accrued interest	349
Decrease in deferred OPEB liability	10,626
Decrease in deferred pension liability	177,952
Change in deferred inflows/outflows of resources	<u>(174,151)</u>

Change in net position of governmental activities (Exhibit B) \$ (836,458)

*The accompanying notes are an integral part of this financial statement.*

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Fort Fairfield, Maine operates under the Council/Manager form of government. The Council consists of 5 members elected by the voters with individual terms of three years.

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

#### Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town of Fort Fairfield classifies all of its activities as governmental activities.

In the government-wide Statement of Net Position the governmental activities are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets, restricted net position and unrestricted net position. The unrestricted net position includes those designated by the Town for subsequent year's expenditures and those that are undesignated.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (police, fire, public works, etc.). The functions are also supported by general government revenues (property and excise taxes, state revenue sharing, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or department. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs by department are normally covered by general revenue (property and excise taxes, state revenue sharing, etc.). The government-wide focus is on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities. The Town does not allocate indirect costs. The effect of significant interfund activity has been eliminated from the government-wide financial statements.

#### Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The emphasis in fund financial statements is on the major funds in the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB standards set forth minimum criteria based on the size of the funds for the determination of major funds. Town management may also designate additional funds as major funds. The nonmajor funds are combined in a column in the fund financial statements.



# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Fund Financial Statements (Continued)

The following fund is reported as major by the Town:

##### Governmental Funds

*General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Formal budgetary accounting is employed as a management control for all funds of the Town. Annual operating budgets are adopted each year through passage of an annual budget ordinance and amended as required for the General Fund. In accordance with generally accepted accounting principles, these budgets use the same accounting basis to reflect actual revenues and expenditures. Budgetary control is exercised at the departmental level or by project. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used where purchase orders, contracts and other commitments for the expenditure of resources are recorded to ensure that that portion of fund balance is utilized for its intended purpose. In the general fund, for budgetary purposes, appropriations lapse at fiscal year-end except for that portion related to encumbered amounts. Encumbrances outstanding at year-end are reported as committed or assigned fund balance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

##### Basis of Accounting

The term "basis of accounting" refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements.

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

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

##### Financial Statement Amounts

##### *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 the 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.

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Financial Statement Amounts (Continued)

##### *Property Taxes*

Taxes are levied as of April 1 and are used to finance the operations of the Town for the budget year beginning July 1. Taxes are committed for collection on October 1 and are due and payable on or before February 28. In accordance with Maine law, taxes not collected within eight months following the date of commitment are secured by liens. Property tax revenues are recognized when they become available. Availability includes those property tax receivables expected to be collected within sixty days after year-end. This policy is believed to be in conformity with the policy of other local governments in Maine.

##### *Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at actual or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives of 10 to 22 years for trucks and equipment, 20 to 50 years for buildings and improvements and 15 to 20 years for infrastructure. The Town has elected not to report infrastructure prior to June 30, 2003.

##### *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources until then. The Town currently reports only a pension-related item as deferred outflows of resources. In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources until then. The Town currently reports only a pension-related item as deferred inflows of resources in the statement of net position. The Town also reports deferred property taxes as deferred inflows on the fund balance sheet.

##### *Accounts Payable, Accrued Expenses and Long-term Obligations*

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

##### *Compensated Absences*

Town employees are entitled to certain compensated absences based on their length of employment and their department's individual contract negotiated with the Town. Administration and all other employees not under a departmental contract receive one to four weeks of vacation depending on length of employment and 96 hours of sick leave per year. Unused vacation and sick pay are accumulated at the employees' current rate of pay and is included as a liability in the government-wide financial statements.

##### *Net Position*

Net position represents the difference between assets and liabilities. Net position in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements  
June 30, 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Amounts (Continued)

*Fund Balances*

In the fund financial statements, governmental funds report the following classifications of fund balance:

Restricted Fund Balance

The Town of Fort Fairfield's restricted fund balance includes amounts that can only be used for specific purposes and includes grant funds and certain donations.

Unrestricted Committed Fund Balance

The Town of Fort Fairfield's Town Council has the authority to commit fund balance amounts for specific purposes. This includes the amounts reserved for subsequent years' expenditures. Town Council approval is also required to modify or rescind a commitment of fund balance.

Unrestricted Assigned Fund Balance

The Town of Fort Fairfield's assigned fund balance includes amounts the Town intends to use for specific purposes but is neither restricted nor committed. The Town Council has authority to assign fund balance.

Unrestricted Unassigned Fund Balance

The Town of Fort Fairfield's unassigned fund balance includes amounts that have not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the General Fund.

When restricted and other fund balances resources are available for use, it is the Town's policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) CASH AND TEMPORARY INVESTMENTS

Deposits with financial institutions are subject to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may be lost. The Town's investment policy is to invest in regional banks and federal securities and to insure the funds to as great a degree as possible.

As of June 30, 2022, the Town's deposits of \$336,230 were fully insured.

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (3) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
<u>Governmental Activities</u>				
Capital assets not being depreciated:				
Land	\$ 89,079	\$ -	\$ -	\$ 89,079
Other capital assets:				
Buildings	5,402,740	48,217	-	5,450,957
Land improvements	541,820	-	-	541,820
Equipment	1,849,915	115,249	18,000	1,947,164
Vehicles	1,810,946	32,000	-	1,842,946
Infrastructure	2,207,244	-	-	2,207,244
	<u>11,812,665</u>	<u>195,466</u>	<u>18,000</u>	<u>11,990,131</u>
Less accumulated depreciation for:				
Buildings	1,562,672	103,490	-	1,666,162
Land improvements	195,589	12,966	-	208,555
Equipment	1,126,980	80,229	11,550	1,195,659
Vehicles	597,509	151,527	-	749,036
Infrastructure	1,921,501	120,466	-	2,041,967
	<u>5,404,251</u>	<u>468,678</u>	<u>11,550</u>	<u>5,861,379</u>
Governmental activities capital assets, net	\$ <u>6,497,493</u>	\$ <u>(273,212)</u>	\$ <u>6,450</u>	\$ <u>6,217,831</u>

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

<u>Governmental Activities</u>	
General government	\$ 34,862
Library	4,438
Police Department	21,495
Fire and Ambulance Department	130,936
Public Works Department	209,630
Recreation	20,298
Community center	17,940
Unallocated depreciation	<u>29,079</u>
	<u>\$468,678</u>



# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (4) SHORT-TERM DEBT

During the year, the Town issued a tax anticipation note to assist with cash flow needs until property taxes could be collected. The Town borrowed \$600,000 in November 2021 which was outstanding at year-end.

In addition, the Town had a \$100,000 note due to Aroostook Waste Solutions at June 30, 2021. The Town borrowed an additional \$900,000 from Aroostook Waste Solutions in July 2021. The balance was repaid in February 2022. The Town borrowed \$275,000 in June 2022 which was outstanding at year-end.

### (5) COMMITMENTS AND CONTINGENCIES

The Town is liable for its proportionate share of any defaulted debt issued by entities of which it is a member. The overlapping bonded debt applicable to the Town as of June 30, 2022, consisted of the following:

<u>Entity</u>	<u>Share of Bonded Debt</u>
M.S.A.D. #20	\$1,413,685
Aroostook Waste Solutions	See Note 8

### (6) LONG-TERM DEBT

As of June 30, 2022, long-term debt consisted of the following:

Variable rate bond payable in annual principal installments of \$50,000 through May 2027 with interest due semi-annually. Interest on the bond ranges from 1% to 6%.	\$ 250,000
Variable rate bond payable in annual principal installments of \$50,000 through May 2022 with interest due semi-annually. Interest on the bond ranges from .86% to 2.68%.	50,000
3.82% Note payable in monthly installments of \$8,347 principal and interest through December 2034.	989,775
2.25% Note payable in monthly installments of \$7,598 principal and interest through September 2027.	450,805
3.326% Capital lease payable annual installments of \$55,156 principal and interest through June 2026.	<u>211,276</u>
	<u>\$1,951,856</u>

Long-term debt activity during the year ended June 30, 2022, was as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Bonds Payable:					
Capital improvement bond	\$ 300,000	\$ -	\$ 50,000	\$ 250,000	\$ 50,000
Capital improvement bond	100,000	-	50,000	50,000	50,000
Note payable	1,050,773	-	60,998	989,775	63,043
Note payable	531,134	-	80,329	450,805	81,868
Capital lease payable	259,336	-	48,060	211,276	50,144
Other Liabilities:					
Compensated absences	<u>155,657</u>	<u>47,163</u>	<u>-</u>	<u>202,820</u>	<u>30,000</u>
	<u>\$2,396,900</u>	<u>\$47,163</u>	<u>\$289,387</u>	<u>\$2,154,676</u>	<u>\$325,055</u>

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (6) LONG-TERM DEBT (Continued)

As of June 30, 2022, the capital improvement bonds and note payable mature as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 295,055	\$ 61,336
2023	251,035	52,429
2024	257,206	43,348
2025	264,049	35,286
2026	213,003	28,205
2027-2031	434,696	86,736
2032-2034	<u>236,812</u>	<u>11,903</u>
	<u>\$1,951,856</u>	<u>\$319,243</u>

### (7) EMPLOYEES' RETIREMENT PLAN

#### MAINEPERS

##### Plan Description

The Town contributes to the Maine Public Employees Retirement System (MainePERS) which is a multiple-employer cost sharing defined benefit pension plan as a Participating Local District (PLD). Eligible employers (districts) are defined in Maine statute. As of June 30, 2021, there were 305 employers in the plan. As of June 30, 2021, the Town had 10 employees enrolled in the plan.

##### Pension Benefits

Benefit terms are established in Maine statute and an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The plan provides defined benefits based on members' average final compensation and service credit earned as of retirement. Vesting occurs upon the earning of five years of service credit. For PLD members, normal retirement age is 60 (if the member participated in the plan on or before June 30, 2014) or 65 (for members added to the plan beginning July 1, 2014). Members are eligible for retirement after twenty-five years of service; or upon reaching normal retirement age of 60 or 65, whether or not they are in service, provided they are vested with 5 or 10 years of service, whichever applies to them; or upon reaching their normal retirement age of 60 or 65, provided they have been in service for at least one year immediately prior to retirement. The monthly benefit of members who retire before normal retirement age by 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 the normal retirement age at retirement. MainePERS also provides disability and death benefits which are established by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest (annual rate is currently 0.93%), credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights.

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule. The Town's participants contributed 9% of their wages to the plan for the fiscal year ended June 30, 2021. The Town's contribution rate is determined through actuarial valuations.

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (7) EMPLOYEES' RETIREMENT PLAN (Continued)

#### Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

At June 30, 2022, the Town reported an asset of \$20,477 for its proportionate share of the net pension asset. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the Town's proportion was .0637%, which was an increase of .024% from its proportion as measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized pension expense of \$26,973. At June 30, 2022, 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
Differences between expected and actual results	\$ 13,246	\$ 1,392
Net difference between projected and actual investment earnings on pension plan investments	-	279,107
Changes of assumptions	68,760	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>63,139</u>	<u>5,239</u>
Total	<u>\$145,145</u>	<u>\$285,738</u>

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

Year Ending <u>June 30,</u>	<u>Amounts</u>
2022	\$ (1,396)
2023	1,896
2024	(63,535)
2025	(77,558)

#### Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	2.75% - 11.48%
Inflation rate	2.75%
Investment rate of return	6.5% per annum, compounded annually
Cost of living benefit increases	1.91%

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (7) EMPLOYEES' RETIREMENT PLAN (Continued)

#### Actuarial Assumptions (Continued)

Mortality rates were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using RPEC\_2020 model.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table. Assets for each of the defined benefits plan are commingled for investment purposes.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	7.2%
Diversifiers	10.0%	5.9%

#### Discount Rate

The discount rate used to measure the collective pension liability was 6.5% for 2021. 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 contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to 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/(asset) as of June 30, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<u>5.5%</u>	<u>6.5%</u>	<u>7.5%</u>
\$291,398	\$(20,477)	\$(278,438)

All other employees are covered under the Social Security System.

MainePERS issues a publicly available financial report that includes financial statements and required supplementary information that may be obtained on the Internet at [www.maineopers.org](http://www.maineopers.org) or at the MainePERS office in Augusta.



## TOWN OF FORT FAIRFIELD, MAINE

### Notes to the Financial Statements June 30, 2022

#### (7) EMPLOYEES' RETIREMENT PLAN (Continued)

##### Deferred Compensation Plan

The Town has established for its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salaries until future years. The deferred compensation amount is not available to the employees until termination, retirement or death.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. For those qualified personnel who elect to participate, contribution rates depend on individual contracts and a portion of which is matched by the employer. Employees may elect to make member contributions.

#### (8) JOINT VENTURE – AROOSTOOK WASTE SOLUTIONS

The Aroostook Waste Solutions is owned jointly by the Towns of Fort Fairfield and Limestone plus the Cities of Caribou and Presque Isle. The Board of Directors consists of ten members residing in the four communities.

Financial statements for this joint venture were issued and reported on by us in a separate report dated April 25, 2022. These financial statements are available from the Town. A summary of the facility's activity for 2021 is as follows:

Total assets	\$20,899,849
Deferred outflows of resources	145,669
Total liabilities	17,633,861
Deferred inflows of resources	<u>380,105</u>
Total net position	<u>\$ 3,031,552</u>
Total revenue	\$ 4,163,301
Less total expenditures	<u>4,884,103</u>
(Decrease) in net position	<u>\$ (720,802)</u>

The Town has guaranteed, together with the other member communities, three notes payable. As of December 31, 2021, the balance owed was \$6,069,217.

The State of Maine Department of Environmental Protection requires that Aroostook Waste Solutions place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at each site for thirty years after closure. These estimated closure and post-closure care costs are being recognized in the financial statements referred to above at the rate of utilization of the landfill sites. As of December 31, 2021, the estimated total cost of closure and post-closure care was approximately \$35,181,517 of which \$11,252,000 was recognized. The management of the landfill expects to use future earnings to cover the cost of closure and post-closure care. More information regarding the accounting for the closure and post-closure care costs is available in the 2021 financial statements of the Aroostook Waste Solutions.

## TOWN OF FORT FAIRFIELD, MAINE

### Notes to the Financial Statements June 30, 2022

#### (9) LEASE

During the year ended June 30, 2013, the Town completed construction of a health clinic and sold a 25% interest to Pines Health Services for a capital investment of \$212,000. The owners entered into a lease agreement with Pines Health Services to operate a health center in this facility. The term of the initial lease is for a period of ten years commencing on June 1, 2013. The tenant will pay no rent during the initial term but is responsible for the operating costs of the facility.

#### (10) TAX INCREMENT FINANCING (TIF) DISTRICT

The Town has entered into a credit enhancement agreement under the Municipal Tax Increment Financing Rule of the Maine Department of Economic and Community Development (DECD). Under this Rule, municipalities may grant property tax abatements on the captured value of a business' designated property improvements for purposes of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the Town.

The Town has established a TIF District in the form of a Credit Enhancement Agreement for the Senior Citizen Complex. Under the terms of this agreement, the Town will reimburse the taxpayer 75% of the property taxes, in order to ensure that the rental income will be sufficient to meet the operating costs of this facility as a requirement from the Maine State Housing Authority for the Complex to receive funding. This agreement will expire in 2028 when the Northern New England Housing Investment Fund ownership will be deeded to the Fort Fairfield Residential Development Corporation. For the year ended June 30, 2022, the Town abated property taxes totaling \$21,762 in connection with this agreement.

#### (11) OTHER POST-EMPLOYMENT BENEFIT (OPEB)

##### Plan Description – Group Life Insurance Plan

The Town participates in the Maine Public Employees Retirement System (MainePERS) Group Life Insurance Plan (Plan) which is a multiple-employer cost sharing plan as a Participating Local District (PLD). Eligible employers (districts) are defined in Maine statute. As of June 30, 2021, there were 137 employers in the plan. As of June 30, 2021, the Town had 1 active employee and 6 retirees enrolled in the plan with premium paid by the Town. Other employees that participate in the plan pay the premium personally.

##### Benefits

The Plan provides basic group life insurance benefits, during retirement, to retirees who participated in the Plan for a minimum of ten years prior to retirement. (The 10-year participation requirement does not apply to recipients of disability retirement benefits.)

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

##### Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. PLD employers are required to contribute a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment period.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements  
June 30, 2022

(11) OTHER POST-EMPLOYMENT BENEFIT (OPEB) (Continued)

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions, applied to all periods included in the measurement.

*Actuarial Cost Method*

Projections of benefits for financial reporting purposes are based on the provisions of the Plan in effect at the time of the valuation and the historical pattern of sharing of premium costs between the employer and Plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the funding methodologies.

Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses (actual decreases or increases in liabilities and/or in assets which differ from the actuarial assumptions) affect the unfunded actuarial accrued liability.

*Asset Valuation Method*

Investments are reported at fair value.

*Amortization*

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll over a 30-year period on a closed basis. As of June 30, 2021, there were 10 years remaining for the PLD Plan.

The actuarial assumptions used in the June 30, 2021 actuarial valuations were based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015.

*Significant Actuarial Assumptions*

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

Salary increases	2.75% to 11.48% per year
Inflation rate	2.75%
Investment rate of return	6.50% per annum, compounded annually

Assets of the Plan are pooled for investment purposes and are allocated based on the Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	70%	6.0%
Real Estate	5%	5.2%
Traditional Credit	15%	3.0%
U.S. Government Securities	10%	2.3%

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (11) OTHER POST-EMPLOYMENT BENEFIT (OPEB) (Continued)

#### *Discount Rate*

The discount rate used to measure the total OPEB liability for the PLD Plan was 6.5%. 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 contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The following table shows how the net OPEB liability as of June 30, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
\$25,165	\$16,952	\$10,364

#### OPEB Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

At June 30, 2022, the Town reported a liability of \$16,952 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the Plan relative to the projected contributions of all participating entities, actuarially determined. The Town's proportionate share of the collective OPEB expense is equal to the total OPEB expense multiplied by the employer's proportionate share percentage as of June 30, 2021.

For the year ended June 30, 2022, the Town recognized OPEB credit of \$2,586. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$1,916	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	5,203
Changes of assumptions	2,859	11,431
Changes in proportion and differences between employer premiums and proportionate share of premiums	<u>2,578</u>	<u>1,713</u>
Total	<u>\$7,353</u>	<u>\$18,347</u>



TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements  
June 30, 2022

(11) OTHER POST-EMPLOYMENT BENEFIT (OPEB) (Continued)

OPEB Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources  
(Continued)

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

<u>Year Ending June 30,</u>	<u>Amounts</u>
2022	\$(4,457)
2023	(1,627)
2024	(2,225)
2025	(1,167)
2026	(1,518)

MainePERS issues a publicly available financial report that includes financial statements and required supplementary information that may be obtained on the Internet at [www.maineopers.org](http://www.maineopers.org) or at the MainePERS office in Augusta.

Plan Description – Maine Municipal Employees Health Trust

The Town participates in the Maine Municipal Employees Health Trust (MMEHT) in which retirees and spouses may participate in group health insurance through a single employer OPEB plan. The Town does not contribute directly towards the cost of the retiree premiums. The retiree must meet the minimum age of 55 with at least 5 years of service at retirement in order to be eligible. The retiree must enroll when first eligible and continue coverage without interruption thereafter.

Benefits

The non-Medicare retirees are offered the same plans that are available to the active employees. Medicare retirees are assumed to be enrolled in Medicare Parts A and B and the Retiree Group Companion Plan which includes prescription coverage. Medical benefits are provided for the life of the retiree and surviving spouses. Current retirees do not have access to dental benefits. Future new retirees who retire after December 31, 2016 will have access to purchase dental coverage at the Plan COBRA (Consolidated Omnibus Budget Reconciliation Act) rates.

Funding Policy

The Plan is pay as you go and is not funded. The retiree and spouse contribute 100% of the monthly premium.

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2022, using the Entry Age Normal Actuarial Cost Method to value the plan's actuarial liabilities and to set the normal cost. The amortization method is a level dollar method using an open 30-year amortization period.

Discount Rate

The discount rate is based on a 20-year, tax-exempt general obligation bond index as of December 30, 2021 and is 2.06% per annum.

# TOWN OF FORT FAIRFIELD, MAINE

## Notes to the Financial Statements June 30, 2022

### (11) OTHER POST-EMPLOYMENT BENEFIT (OPEB) (Continued)

#### OPEB Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources (Continued)

At June 30, 2022, the Town reported a liability of \$98,704 for its net MMEHT liability. The net OPEB liability was measured as of January 1, 2022, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

For the year ended June 30, 2022, the Town recognized MMEHT expense of \$9,391. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ -	\$25,370
Changes of assumptions	20,776	6,243
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$20,776</u>	<u>\$31,613</u>

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

Year Ending December 31,	Amounts
2023	\$(2,137)
2024	(2,137)
2025	(2,141)
2026	(921)
2027	119
Thereafter	(3,620)

The following table shows how the net MMEHT OPEB liability as of January 31, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>1.06%</u>	<u>2.06%</u>	<u>3.06%</u>
\$116,228	\$98,744	\$84,720

### (12) RISK MANAGEMENT

The Town is exposed to various risks of loss related to town officials, town council liability, torts, theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The Town purchases insurance for all risks of loss. There have been no significant reductions in insurance coverage during the year.

## TOWN OF FORT FAIRFIELD, MAINE

### Notes to the Financial Statements June 30, 2022

#### (13) RISKS AND UNCERTAINTIES

The Town's operations may be affected by the ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Town's financial position, operations and cash flows. More recent risks include, but are not limited to, military conflicts in Europe, the oil and gas market, supply chain issues and inflation. Possible effects may include, but are not limited to, disruption to the Town's revenue, absenteeism in the Town's labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Town, including property, equipment, and investments.

#### (14) SUBSEQUENT EVENTS

Management has reviewed subsequent events through October 6, 2022, the date that these financial statements were available to be issued and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.

## TOWN OF FORT FAIRFIELD, MAINE

Schedule 1

Budgetary Comparison  
General Fund  
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
RESOURCES (INFLOWS):				
Property taxes	\$3,626,942	\$3,626,942	\$ 3,605,184	\$ (21,758)
Other property tax related	549,599	549,599	328,883	(220,716)
Abatements	-	-	(34,858)	(34,858)
State assistance	956,153	956,153	975,677	19,524
American Rescue Plan Act	346,927	346,927	347,351	424
Excise taxes	626,650	626,650	651,902	25,252
Licenses, permits and fees	25,610	25,610	35,835	10,225
Fire and ambulance revenue	408,642	408,642	214,624	(194,018)
Interest income	19,800	19,800	19,626	(174)
Other	149,667	149,667	138,820	(10,847)
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>6,709,990</u>	<u>6,709,990</u>	<u>6,283,044</u>	<u>(426,946)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	580,804	580,804	554,928	25,876
Library	116,700	116,700	103,201	13,499
Police department	456,803	456,803	401,481	55,322
Community center	113,715	113,715	107,337	6,378
Fire Department	1,382,675	1,382,675	1,582,159	(199,484)
Safety and sanitation	260,459	260,459	259,291	1,168
Capital reserve expense	180,900	180,900	180,900	-
Public works Department	1,108,200	1,108,200	1,103,301	4,899
Recreation	180,515	180,515	201,618	(21,103)
Education	2,142,385	2,142,385	2,142,385	-
Other	518,764	518,764	507,668	11,096
TOTAL CHARGES TO APPROPRIATIONS	<u>7,041,920</u>	<u>7,041,920</u>	<u>7,144,269</u>	<u>(102,349)</u>
EXCESS OF RESOURCES UNDER CHARGES TO APPROPRIATIONS	<u>\$ (331,930)</u>	<u>\$ (331,930)</u>	<u>(861,225)</u>	<u>\$ (529,295)</u>
OTHER SOURCES (USES)				
Recognition of liability for compensated absences			(112,057)	
NET (DECREASE) IN FUND BALANCE			(973,282)	
BUDGETARY FUND BALANCE - JULY 1, 2021			(488,146)	
Less net expenditures recorded directly to surplus			(7,367)	
BUDGETARY FUND BALANCE - JUNE 30, 2022			<u>\$ (1,468,795)</u>	



## TOWN OF FORT FAIRFIELD, MAINE

Schedule 2

Reconciliation of Budgetary Comparison to  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2022

RECONCILIATION OF FUND BALANCE

Fund deficit - budgetary basis (Schedule 1)	\$(1,468,795)
Adjustments to reconcile to undesignated fund balance on a modified accrual basis (Exhibit C):	
Accounts receivable at June 30, 2022	83,122
Accrued expenses at June 30, 2022	(173,870)
Compensated absence liability not recognized on a modified accrual basis	202,820
Deferred revenue at June 30, 2022	<u>(107,000)</u>
Unassigned fund balance on a GAAP basis, June 30, 2022 (Exhibit C)	(1,463,723)
Assigned fund balance (Exhibit C)	<u>888,470</u>
Total fund deficit - general fund (Exhibit D)	<u>\$ (575,253)</u>

RECONCILIATION OF RESOURCES OVER CHARGES

Net (decrease) in fund balance (Schedule 1)	\$ (973,282)
Adjustments to reconcile budgetary basis accounting to modified accrual:	
Increase in receivable	83,122
Expenditures charged directly to surplus	7,367
Decrease in accrued expenses not recognized on a budgetary basis	133,148
Decrease in deferred revenue	21,000
Activity in Reserves for Capital Outlays not included in budget:	
Income credited directly to reserves	103,439
Expenditures charged directly to reserves	<u>(165,254)</u>
Total net change in fund balance - governmental funds (Exhibit D)	<u>\$ (790,460)</u>

TOWN OF FORT FAIRFIELD, MAINE

Schedule 3

Schedule of the Town's Proportionate Share of the Net Pension Liability  
For the Last Nine Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability	0.063719%	0.039634%	0.033623%	0.040651%	0.040264%	0.041786%	0.039450%	0.032977%	0.036880%
Town's proportionate share of the net pension (asset) liability	\$ (20,477)	\$ 157,475	\$ 102,773	\$ 111,250	\$ 164,852	\$ 222,022	\$ 125,867	\$ 50,754	\$ 113,686
Town's covered-employee payroll	364,692	256,016	209,626	238,853	217,583	220,363	206,783	175,899	205,061
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-5.61%	61.51%	49.03%	46.58%	75.77%	100.75%	60.87%	28.85%	55.44%
Plan fiduciary net position as a percentage of the total pension liability	100.90%	88.30%	90.60%	91.10%	86.40%	81.60%	88.30%	94.10%	87.50%

TOWN OF FORT FAIRFIELD, MAINE

Schedule 4

Schedule of the Town's Contributions - Pension  
For the Last Nine Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 43,593	\$ 25,602	\$ 19,915	\$ 22,691	\$ 20,670	\$ 19,608	\$ 16,129	\$ 11,433	\$ 10,868
Contributions in relation to the contractually required contribution	<u>43,593</u>	<u>25,602</u>	<u>19,915</u>	<u>22,691</u>	<u>20,670</u>	<u>19,608</u>	<u>15,746</u>	<u>11,349</u>	<u>11,038</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383	\$ 84	\$ (170)
Town's covered-employee payroll	\$ 364,692	\$ 256,016	\$ 209,626	\$ 238,853	\$ 217,583	\$ 220,363	\$ 206,783	\$ 175,899	\$ 205,061
Contributions as a percentage of covered-employee payroll	11.95%	10.00%	9.50%	9.50%	9.50%	8.90%	7.61%	6.45%	5.38%

## TOWN OF FORT FAIRFIELD, MAINE

### Notes to Schedules 3 and 4 June 30, 2022

#### NOTE 1 – VALUATION DATE

Only fiscal years 2021 through 2013 are reported. The amounts presented have a measurement date as of June 30, 2021. The Town will continue to present information until a full ten-year trend is compiled.

#### NOTE 2 – BENEFIT CHANGES

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

#### NOTE 3 – CHANGES IN ASSUMPTIONS

There were no changes in assumptions.

#### NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry age normal
Amortization method	For the actuarial value as of June 30, 2021, 2020, 2019, 2018, 2017, 2016 and 2015, level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss that year.  For the actuarial value as of June 30, 2014 and 2013 the net pension liability was amortized on an open basis over a period of 15 years
Asset valuation method	One-third of the investment return that is different from the actuarial assumption for investment return
Investment rate of return	6.5% compounded annually for 2021 6.75% compounded annually for 2020, 2019 and 2018 6.875% compounded annually for 2017 and 2016 7.125% compounded annually for 2015 7.25% compounded annually for 2014 and 2016
Retirement age	60 or 65, depending on years of creditable service at certain dates
Mortality	2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table for males and females projected generationally using the RPEC_2020 model  RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females for 2020 through 2016  RP2000 Tables projected to 2015 using Scale AA, with ages set back two years for 2015, 2014 and 2013



TOWN OF FORT FAIRFIELD, MAINE

Schedule 5

Schedule of the Town's Proportionate Share of the Net  
Other Post-Employment Benefits (OPEB) Liability  
For the Last Five Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Town's proportion of the net OPEB liability	0.164201%	0.163052%	0.159042%	0.142714%	0.150849%
Town's proportionate share of the net OPEB liability	\$ 16,952	\$ 21,510	\$ 34,031	\$ 28,830	\$ 25,224
Town's covered-employee payroll	94,000	90,190	78,758	80,256	69,809
Town's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	18.03%	23.85%	43.21%	35.92%	36.13%
Plan fiduciary net position as a percentage of the total OPEB liability	67.20%	55.40%	43.18%	43.92%	47.42%

## TOWN OF FORT FAIRFIELD, MAINE

Schedule 6

Schedule of the Town's Contributions - Life Insurance  
For the Last Five Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 1,171	\$ 1,143	\$ 1,082	\$ 948	\$ 810
Contributions in relation to the contractually required contribution	<u>1,171</u>	<u>1,143</u>	<u>1,082</u>	<u>948</u>	<u>810</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$94,000	\$90,190	\$78,758	\$80,256	\$ 69,809
Contributions as a percentage of covered-employee payroll	1.25%	1.27%	1.37%	1.18%	1.16%

## TOWN OF FORT FAIRFIELD, MAINE

Notes to Schedules 5 and 6  
June 30, 2022

### NOTE 1 – VALUATION DATE

Only fiscal years 2021 through 2017 are reported. The amounts presented have a measurement date as of June 30, 2021. The Town will continue to present information until a full ten-year trend is compiled.

### NOTE 2 – FORM OF BENEFIT PAYMENT

The benefit payment is a lump sum.

### NOTE 3 – PARTICIPATION RATE FOR FUTURE RETIREES

There were no changes in assumptions.

### NOTE 4 – MORTALITY RATES

For active members and non-disabled retirees of the Plans, the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC\_2020 model.

### NOTE 5 – CONVERSION CHARGES

Conversion charges apply to the cost of active group life insurance, not retiree group life insurance.

### NOTE 6 – CHANGES IN ASSUMPTIONS

There were no changes in assumptions.

### NOTE 7 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll over a 30-year period on a closed basis. As of June 30, 2020, there were 10 years remaining
Asset valuation method	Investments are reported at fair value
Investment rate of return	6.5% compounded annually for 2021 6.75% compounded annually for 2020, 2019 and 2018 6.875% compounded annually for 2017
Inflation rate	2.75%

TOWN OF FORT FAIRFIELD, MAINE

Schedule 7

Schedule of Change in Net Other Post-Employment Benefits (OPEB) Liability  
Maine Municipal Employees Health Trust  
For the Last Five Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 9,140	\$ 7,873	\$ 3,392	\$ 3,948	\$ 4,768
Interest	2,388	2,652	3,374	3,003	3,506
Changes of benefits	-	-	(1,753)	-	-
Differences between expected and actual experience	(6,562)	-	(12,215)	-	(15,624)
Changes of assumptions	(2,304)	6,673	20,053	(8,341)	5,916
Benefit payments	(2,662)	(2,560)	(3,113)	(2,993)	(3,444)
Administrative expense	(6,068)	-	-	-	-
Net change in total OPEB liability	(6,068)	14,638	9,738	(4,383)	(4,878)
Total OPEB liability - beginning	104,812	90,174	80,436	84,819	89,697
Total OPEB liability - ending (a)	\$ 98,744	\$ 104,812	\$ 90,174	\$ 80,436	\$ 84,819
Plan fiduciary net position					
Contributions - employer	\$ 2,662	\$ 2,560	\$ 3,113	\$ 2,993	\$ 3,444
Benefit payments	(2,662)	(2,560)	(3,113)	(2,993)	(3,444)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's net OPEB liability - ending (a) - (b)	\$ 98,744	\$ 104,812	\$ 90,174	\$ 80,436	\$ 84,819
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered employee payroll	\$ 1,101,307	\$ 811,403	\$ 811,403	\$ 546,079	\$ 546,079
Net OPEB liability as a percentage of covered employee payroll	9.0%	12.9%	11.1%	14.7%	15.5%



## TOWN OF FORT FAIRFIELD, MAINE

Notes to Schedule 7  
June 30, 2022

### NOTE 1 – VALUATION DATE

Only fiscal years 2022 through 2018 are reported. The amounts presented have a measurement date as of January 1, 2022. The Town will continue to present information until a full ten-year trend is compiled.

### NOTE 2 – BENEFIT CHANGES

There were no benefit changes for Town employees in the retirees' health trust plan.

### NOTE 3 – CHANGE IN ASSUMPTIONS

The change in discount rate from 2.12% to 2.06% was the only change in assumptions for the 2022 valuation.

### NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry age normal
Investment rate of return	2.06% compounded annually for 2022 2.12% compounded annually for 2021 2.74% compounded annually for 2020 4.10% compounded annually for 2019 4.44% compounded annually for 2018
Salary increase rate	2.75%
Mortality	Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females

## TOWN OF FORT FAIRFIELD, MAINE

Fund Balance Assigned for Subsequent Years' Expenditures  
For the Year Ended June 30, 2022

	Balances July 1	Appropri- ations	Transfers	Other	Total Available	Expendi- tures	Balances June 30
Administration reserve	\$ 240,221	\$ 10,000	\$ (42,725)	\$ 36,456	\$ 243,952	\$ 29,354	\$ 214,598
Fire Department reserves	119,880	67,900	-	1,075	188,855	-	188,855
Industrial park reserve	80,765	-	-	-	80,765	-	80,765
Library reserve	6,812	-	-	10	6,822	5,000	1,822
Parks and recreation reserves	30,015	28,000	-	6,198	64,213	21,774	42,439
Police Department reserves	5,811	-	-	270	6,081	-	6,081
Public works reserves	306,306	65,000	55,000	5,441	431,747	49,534	382,213
Community center reserves	655	-	-	10	665	300	365
Re-evaluation reserve	(10,872)	-	-	10	(10,862)	-	(10,862)
Mama Bear	90	-	-	10	100	329	(229)
Fort Fairfield rail line	6,877	-	-	921	7,798	-	7,798
Community bandstand	168	-	-	10	178	-	178
Community clock	8	-	-	10	18	-	18
Tough Tater/Tots	265	5,000	-	854	6,119	3,937	2,182
Sesquicentennial	-	-	-	150	150	-	150
Meadows Development TIF	-	-	-	21,762	21,762	-	21,762
Stray animals	6,107	-	-	1,939	8,046	156	7,890
Riverside Park	4,196	-	-	510	4,706	1,986	2,720
Giggey's Boat Landing Dock	630	-	-	10	640	83	557
Maine Potato Blossom Festival	(101,193)	-	-	-	(101,193)	-	(101,193)
Festival reserve	37,193	5,000	-	19,918	62,111	40,701	21,410
Spec Building	349	-	-	-	349	-	349
Revolving loan funds	22,827	-	-	7,875	30,702	12,100	18,602
	<u>\$ 757,110</u>	<u>\$ 180,900</u>	<u>\$ 12,275</u>	<u>\$ 103,439</u>	<u>\$ 1,053,724</u>	<u>\$ 165,254</u>	<u>\$ 888,470</u>

## TOWN OF FORT FAIRFIELD, MAINE

Schedule 9

Schedule of Revenues, Expenditures and Changes in Fund Balance  
For Non-Major Funds  
For the Year Ended June 30, 2022

	Special Revenue					Total Non-major Funds
	Cemetery	Library	Police Department Grants	Library	Other	
REVENUES						
Federal and state assistance	\$ -	\$ -	\$ 10	\$ 2,760	\$ 292,356	\$ 295,126
Interest income	9	2,128	-	-	-	2,137
Total Revenues	9	2,128	10	2,760	292,356	297,263
EXPENDITURES						
Program expenditures	-	-	3,500	2,270	292,484	298,254
Administration and other	-	1,345	-	-	-	1,345
	-	1,345	3,500	2,270	292,484	299,599
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9	783	(3,490)	490	(128)	(2,336)
FUND BALANCE - JULY 1	2,374	83,811	12,919	4,114	-	103,218
FUND BALANCE (DEFICIT) - JUNE 30	\$ 2,383	\$ 84,594	\$ 9,429	\$ 4,604	\$ (128)	\$ 100,882

## TOWN OF FORT FAIRFIELD, MAINE

Schedule 10

Schedule of Property Taxes - General Fund  
For the Year Ended June 30, 2022

	<u>Total</u>	<u>2022/2023 Taxes</u>	<u>2021/2022 Taxes</u>	<u>2020/2021 Taxes</u>	<u>Prior Taxes and Liens</u>
UNCOLLECTED AT JULY 1	\$ 800,187	\$ -	\$ (29,534)	\$ 339,132	\$ 490,589
2021 COMMITMENT (\$185,997,038 @.019500)	3,626,942	-	3,626,942	-	-
COLLECTIONS	3,621,463	29,467	3,267,685	298,583	25,728
TAX-ACQUIRED PROPERTY	160,993	-	3,197	4,526	153,270
ABATEMENTS	34,858	-	31,282	3,576	-
	<u>3,817,314</u>	<u>29,467</u>	<u>3,302,164</u>	<u>306,685</u>	<u>178,998</u>
UNCOLLECTED AT JUNE 30	\$ 609,815	\$ (29,467)	\$ 295,244	\$ 32,447	\$ 311,591
REPRESENTED BY:					
Real Estate Taxes	\$ 293,914	\$ (29,373)	\$ 290,840	\$ 32,447	\$ -
Personal Property Taxes	315,901	(94)	4,404	-	311,591
	<u>\$ 609,815</u>	<u>\$ (29,467)</u>	<u>\$ 295,244</u>	<u>\$ 32,447</u>	<u>\$ 311,591</u>



# FELCH & COMPANY, LLC

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## Independent Auditors' 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*

To the Town Council of the  
Town of Fort Fairfield, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fort Fairfield, Maine, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated October 6, 2022.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Fort Fairfield, Maine's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Fort Fairfield, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Fort Fairfield, 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 did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be material weaknesses.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Fort Fairfield, 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*.

To the Town Council of the  
Town of Fort Fairfield, Maine

Town of Fort Fairfield, Maine's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town of Fort Fairfield, Maine's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town of Fort Fairfield, 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.

*Felch & Company LLC*

October 6, 2022

TOWN OF FORT FAIRFIELD, MAINE

Schedule of Findings and Responses  
For the Year Ended June 30, 2022

22-01 Material Weakness – Town Council Review of Financial Statements

*Condition:* During our audit of the year ended June 30, 2022, we noted that the Town Council has not been given monthly financial statements to review at meetings.

*Criteria and Effect:* Communication of financial information is necessary for internal control in order for Council to make informed decisions regarding the fiscal condition of the Town.

*Recommendation:* We recommend that management take steps to ensure council members are given financial statements on a monthly basis.

*Management response:* Management agrees with the recommendation and has agreed to take steps toward ensuring council members are given monthly financial statements for discussion.

22-02 Material Weakness – Budget Process

*Condition:* During our audit of the year ended June 30, 2022, we noted that the budgeted charges to appropriations were greater than the budgeted amounts available for appropriation.

*Criteria and Effect:* The Council does not consider the budgeted revenues and the shortfall has led to a deficit in fund balance.

*Recommendation:* We recommend that management take steps to ensure council members are aware of and consider budgeted revenues when approving the budgeted appropriations.

*Management response:* Management agrees with the recommendation and has agreed to take steps toward ensuring council members have all information when making budgetary decisions.

# Municipal Services Directory

[www.fortfairfield.org](http://www.fortfairfield.org)

**Town Manager 472-3800**

**Emergency – 911**

**Animal Control 472-3808**

**Community Development Dir. 472-3805**

**Code Enforcement 472-3805**

Building Permits/Inspections  
Electrical Permits/Inspections  
Plumbing Permits/Inspections  
Licenses  
Zoning Regulations

**Tax Collection 472-7803**

Foreclosure Notices  
Tax Bills  
Tax Liens

**Police Dept. Non-Emerg. 472-3808**

**Fire Dept. Non-Emerg. 472-3809**

Smoke Detectors  
Residential Fire Inspections

**Public Works Department 472-3884**

**Housing Authority 476-5771**

**Library 472-3880**

**Parks & Recreation 472-3882**

**Swimming Pool 472-3883**

**FF Elementary School 472-3290**

**FF Middle/High School 472-3271**

**Superintendent's Office 472-4455**

**Tax Assessor 472-3805**

Property Valuation  
Tax Maps

**General Assistance 472-3803**

**Utilities District 472-1391**

Water/Sewer Bills

**Aroostook Wast Solutions 472-7840**

Landfill Permits

**Town Clerk's Office 472-3800**

ATV Registrations  
Birth Certificates  
Boat Registrations  
Burial Permits  
Death Certificates  
Dog Licenses  
Election Information  
Hunting & Fishing Licenses  
Marriage Licenses  
Notary Services  
Vehicle Registrations  
Voter Registration