

Town of Fort Fairfield

162nd Annual Town Report

2023

For the period of July 1, 2022 through June 30, 2023

Dedication:

PROCLAMATION 23-14

THE TOWN OF FORT FAIRFIELD

PROCLAMATION

WHEREAS, It is with immense joy and heartfelt admiration that we honor Mavis Ladner Towle, a remarkable individual who has achieved the incredible milestone of one hundred years of life; and,

WHEREAS, Mavis Ladner Towle has been a longtime resident and community leader of the Town of Fort Fairfield; and,

WHEREAS, Mavis Ladner Towle was the Owner and Manager of the Modern Shoppe from 1948 to 1963 in Fort Fairfield's Business District and Office Manager for the Fort Fairfield Utilities District until her retirement in 1991; and,

WHEREAS, Mavis Ladner Towle was active in Community and Civic Organizations; a Charter Member for 55 years of Beta Sigma Phi Sorority, Clerk and past Director of the Aroostook Regional Transportation System and a Charter Member of the Opportunity Training Center; and,

WHEREAS, Mavis Ladner Towle has been a source of inspiration to family, friends, and the community at large, embodying the values of compassion, determination, and love; and,

WHEREAS, as we celebrate this centennial milestone, we are reminded of the importance of treasuring our elders, learning from their stories, and carrying forward their wisdom to shape a better future;

NOW THEREFORE BE IT PROCLAIMED that October 23, 2023 be recognized as

"Mavis Ladner Towle Centennial Day"

Let it be known that in honor of this extraordinary individual's remarkable journey through a century of life the Town Council of the Town of Fort Fairfield pays homage to Mavis Ladner Towle's legacy, and shall forever hold a place for her wisdom and contributions within the hearts of its citizens;


In Fort Fairfield, Maine

In testimony whereof, we have caused the Seal of this Town of Fort Fairfield to be hereunto affixed given under our hand at Fort Fairfield this twentieth day of September in the Year of our Lord Two Thousand and Twenty-Three.

FORT FAIRFIELD TOWN COUNCIL


Keith E. Thibeau II, Chairman


Patricia A. Canavan

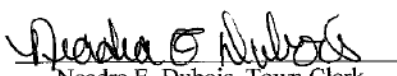

Robert E. Kilcollins


James R. Ouellette


Kevin C. Pelletier

ATTEST: 
Neadra E. Dubois, Council Secretary

DATE: 9/20/23

FILED: 
Neadra E. Dubois, Town Clerk

DATE: 9/20/23

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MUNICIPAL CALENDAR

2022 – 2023

Town Office Hours:

Monday – Friday 7:30 a.m. to 4:30 p.m.

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 1, 2022	Property Taxes Committed
November 8, 2022	Annual Municipal and State Elections
January 1, 2023	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, 2023	\$25.00 Mandatory late fee shall apply for all unlicensed dogs after January 31, 2022.
February 1, 2023	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, 2023	Interest will begin on all unpaid real estate and personal property taxes.
April 1, 2023	Applications for Property Tax Exemptions due.
April 1, 2023	Assessment date for taxation.
May 1, 2023	True and perfect lists of all property not exempt due.
June 30, 2022	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.

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, 2022

Town Manager.....	Andrea Powers
Interim Town Manager (9/17/2022).....	Dan Foster
Town Clerk.....	Neadra E. Dubois
Treasurer.....	Ella Leighton
Tax Collector.....	Ella Leighton
Deputy Town Clerk/Deputy Treasurer.....	Crissy Emery
Deputy Town Clerk/Dep. Tax Collector.....	Shelley Gagnon
Deputy Town Clerk/Dep. Tax Collector	Shannon St. Pierre
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.....	Crissy Emery
Deputy Registrar of Voters.....	Neadra E. Dubois
Public Works Director.....	Darren Hanson
Road Commissioner.....	Darren Hanson
Police Chief.....	Matthew Cummings
Police Sgt.....	Jesse Cormier
Officers.....	Lance Ferguson
	Cody Fenderson
Fire Chief (as of 10/07/2022).....	Michael Jalbert
Recreation Director.....	Kevin Senal
Deputy Recreation Director.....	Doug Sharpe
Librarian.....	Jennifer Gaenzle
Health Officer.....	Cody Fenderson
General Assistance Administrator.....	Shelley Gagnon
Personnel Director.....	Andrea Powers
Public Access Officer.....	Neadra E. Dubois



Kevin C. Pelletier



James R. Ouellette



Keith E. Thibeau, II



Patricia A. Canavan



Robert E. Kilcollins

TOWN MANAGER'S REPORT

As your Interim Town Manager, it is with great pleasure to share with you the amazing work that that has been accomplished this past year. As you are aware this has been a very challenging time for our community. The financial condition of this community had been extremely compromised with no cash, a mountain of debt, a negative fund balance and a budget that had been approved by the Town Council with a deficit of \$1,250,000. Just to balance the budget required a 36% increase in property taxes. To compound all of this we were challenged with paying our ongoing bills without an adequate line of credit requiring very stringent cashflow practices.

Our financial goals moving forward after balancing the budget was to pay off the \$1,275,000 in short term debt, to reduce our long-term debt, to maintain a reasonable cashflow by obtaining an appropriate line of credit and to reduce the mil rate to a more sustainable level. While at the same time continue to provide an appropriate level of services to our citizens. I felt that in order to accomplish this we needed to reduce this fiscal year's expenses by \$400,000.00 regardless of budget authorization and to reduce the expenses for the next fiscal year by \$1,000,000.00. It was my expectation that we would not see any kind of a meaningful drop in our mil rate until the FY 24/25 budget.

What we actually accomplished was quite remarkable. In nine months we reduced budgeted expenses by \$970,884.00. We paid in principal and interest payments \$1,695,857.00. We reduced out long term debt by \$550,000.00 and our yearly debt payments by \$148,331.00. Due to the success in this fiscal year, we were able to reduce the mil rate 2.25 mils in FY 23/24 with a anticipated reduction of 2 mils for FY 24/25. The department heads and staff worked extremely hard to continue to provide expected services in this constrained fiscal environment. This did have a negative impact on the Library and to a lesser extent to the Parks & Recreation Department and the Public Works.

This has been a remarkable turnaround due to support from a number of key players. The Town Council and I agreed on what needed to be done and allowed me the latitude on how to do it. For that I am very appreciative of their faith and trust in my abilities to accomplish these goals. It was their leadership that set the standards for today's success.

The citizens and taxpayers demonstrated incredible grace and patience despite the draconian increase in taxes and in some cases reduced services. Your overt support for me and the staff was very much appreciated and humbling. The character of a community is embodied in the collective mindset of its citizens and we have an amazing future in front of us because of you.

The employees did amazing work...they were in the trenches and their efforts saved this community one million dollars and they did it while maintaining the integrity of the institution. They did what was needed to be done to protect the services that the citizens deserve. They did it in a positive, proactive manner, they supported each other in the process and presented themselves to the community as a solid functional workforce and the town is not only in better shape financially but our collective spirit is stronger than ever.

I feel so honored to have been able to serve the community that I dearly care about in this manner and will always remember this past year as the highlight of my work career...at 72...who would have thought...

Kindest regards,



STATE OFFICIALS



DISTRICT 1 STATE SENATOR

Troy Jackson

3 State House Station
Augusta, ME 04333
Phone: (207) 287-1505
TTY: Please use Maine Relay 711
Home:
167 Allagash Road
Allagash, ME 04744
Email: Troy.Jackson@legislature.maine.gov

STATE HOUSE DISTRICT 3

Mark Michael Babin

House Minority Office Room 332
2 State House Station
Augusta, ME 04333-0002
Phone: 1-800-423-2900
TTY: Please use Maine Relay 711
Home mailing:
PO Box 738
Fort Fairfield, ME 04742
Email: Mark.Babin@legislature.maine.gov

GOVERNMENTAL REPRESENTATIVES



U.S. Senator Susan Collins

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

U.S. Senator Angus King

169 Academy Street, Suite A
Presque Isle, ME 04769
Phone: (207) 764-5124

U.S. Congressman Jared Golden

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



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

Dear Friends:

For four 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. Since the COVID-19 vaccine became available, 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, we 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

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

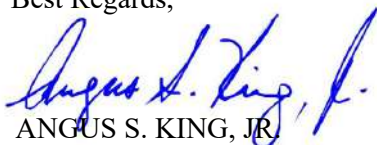
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.

United States Senator

SUSAN M. COLLINS
MAINE

313 DINKEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2573
(202) 224-2683 (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:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

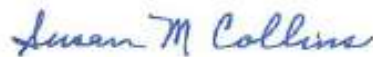
Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator



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

Dear Friends,

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

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



Troy D. Jackson
President of the Senate

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

Dear residents of Fort Fairfield,

I am deeply humbled and honored to represent District 1 in the Maine Senate for the 131st Legislature, where work is underway.

Before the election this year, I had the chance to speak to thousands of constituents in District 1, from Fort Kent to Fort Fairfield and everywhere in between. In these conversations, again and again the spirit of the people of Aroostook was made clear to me. That spirit is one of hard work, of taking care of one another, of looking for solutions, and getting things done. It's what I've always tried to embody in the legislature, and that is exactly what I will do in the next two years.

I've heard you loud and clear. We must support our first responders and law enforcement, lower costs, champion small businesses, seniors, and working families. I am pleased that I've had the chance to already file bills that will touch on many of these issues including funding support for a Caribou Jail, a property owner bill of rights, protecting patients from hidden medical facility fees, exempting permanently disabled veterans from property taxes, supporting public safety by increasing revenue sharing, and encouraging further development of Loring Air Base. These are just a few of the bills I know would help people in our communities of Aroostook County.

While these are just a few of the upcoming bills, I look forward to hearing from all of you about what you want to see happen in the legislature during the 131st Legislature. Please do not hesitate to reach out if you have other concerns or ideas for legislation. My door is always open, as is the State House if you want to visit.

You can reach my office at any time at (207) 287-1500 troy.jackson@legislature.maine.gov. You can also go to www.troyjackson.org to find out more about what I am working on in Augusta or to sign up for my weekly newsletter.

As always, I know there is a long road ahead and more work to do to make Maine a great place to live. I promise to continue that fight during the legislative session this year.

Sincerely,

A handwritten signature in black ink that reads "Troy Jackson".

Troy Jackson
Senate District 1
Maine Senate President

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

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



HOUSE OF REPRESENTATIVES

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

Mark Michael Babin

P.O. Box 738
Fort Fairfield, ME 04742
Residence: (207) 227-0198
Mark.Babin@legislature.maine.gov

January 2023

Fort Fairfield Town Office
18 Community Center Dr.
Fort Fairfield, ME 04742

Dear Friends and Neighbors,

I would first like to thank the residents of Fort Fairfield for helping to elect me as your State Representative. I take this responsibility very seriously. With nearly 2,000 pieces of legislation submitted for the upcoming session, I know I will be very busy.

Legislative leadership has appointed me to serve on the Energy, Utilities, & Technology Committee. The EUT committee will review legislation pertaining to energy policy, including energy resources, wind energy development, biomass energy, hydropower, solar energy, efficiency, and conservation; electric industry, natural gas industry; telecommunications industry, including telephone, internet, broadband, and cable television services; E-9-1-1; water and sewer utilities, including district charters; Public utility commission; Office of the Public Advocate; Governor's Energy Office; ConnectME Authority and Efficiency Maine Trust.

I was elected to the Maine Legislature on the promise to represent you, the people of District 3. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at (207) 227-0198 or email at mark.babin@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

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

Sincerely,

A handwritten signature in cursive script that reads "Mark M. Babin".

Mark M. Babin
State Representative

House District 3

BOARDS AND COMMITTEES

Fiscal Year 2022 / 2023

Library, 5 Year			Economic Development Board	
Jennifer Gaenzle, Librarian			Shane McGillan	2025
John Krause	2025		Stev Rogeski	2024
Brianne Bubar	2026		VACANT	
Sue LeVasseur	2027		VACANT	
Elizabeth Brook (Reed)	2023		VACANT	
Kendall Stratton	2024			
			Planning Board, 5 Year	
F.F. Utilities District, 3 Year			Richard Shepard	2025
Jonathan G. Helstrom, General Manager			Philip Christensen	2026
J. Michael Edmunds	2023		Richard Langley	2027
Todd Maynard	2024		Mark Roy	2027
Gorge McLaughlin	2025		Vacant, Alternate	
			Kendall F. Stratton, II	2024
Zoning Board of Appeals, 5 year			John Chartier, Alternate	2024
Greg Murchison	2025			
Kendall Shaw	2026		Housing Authority, 5 Year	Exp.June
VACANT			Duska Day	2024
George McLaughlin	2027		Andrew Coiley	2023
Jeffery Murchison	2024		Mark Neddeau	2027
			Ann Blanchard	2026
Community Development Advisory Bd			Sean Bernard	2027
Richard A. Levesque, Jr., Ex Officio			Jason Barnes	2025
Dan Foster, Ex Officio			David Donovan	2026
Jeffery Armstrong				
Dan Ayoob			Fair Hearing Authority	
Susan Fitzherbert			Gloria McLaughlin	473-7958
Kendall Shaw			Richard Langley	473-7171
Gary Sirois			Greg Murchison	551-5617
Effie Murchie				
Wayne Troicke			Arbor Committee, 3 Year	
			Mary Ann Ayoob	2023
Board of Assessment Review, 3 Year			Randolph Bouchard	2023
Kenneth Hensler	2023		Sue LeVasseur	2024
Jason Barnes	2024		Janet Giberson	2024
Milton Ross	2024		Patricia Troicke	2025
Mark Roy	2025		Nancy LeVasseur	2025
Adam Swanson	2025			
Town Council, 3 Year		31Dec	MSAD#20 School Board, 3 Year	
Robert Kilcollins	2023		Angela Cormier	2025
Kevin Pelletier	2024		Chalice White	2023
James Ouellette	2024		Amanda McLaughlin	2023
Keith Thibau II	2025		Christina Theriault	2024
Pat Canavan	2025		Holly Gorneault	2024
REQUIRES PUBLIC VOTE			REQUIRES PUBLIC VOTE	

TOWN OF FORT FAIRFIELD

2022-2023 ORDINANCES / RESOLUTIONS / TOWN ORDERS / PROCLAMATIONS

####	<u>DESCRIPTION OF RES/ORDER/PROC/ORD</u>	<u>INTRO</u>	<u>ADOP</u>
PROC 22-01	Town of Fort Fairfield 2021 Spirit of America Award	1/1/2022	1/1/2022
ORD 22-02	Budget Advisory Committee Ordinance	2/16/2022	3/16/2022
PROC 22-03	COMMUNITY DEVELOPMENT WEEK	3/16/2022	3/16/2022
ORD 22-04	ATVs on Town Roads and Streets	5/18/2022	6/15/2022
PROC 22-05	Municipal Clerks Week	5/18/2022	5/18/2022
RES 22-06	CDBG - Resolution of 17-11	6/15/2022	6/15/2022
ORD 22-07	Fire Rescue Cost Recovery	6/1/2022	6/28/2022
TO 22-08	Establishing Mil Rate, due date, interest, and interest penalty date	9/28/2022	9/28/2022
ORD 22-09	General Assistance Maximums	10/19/2022	10/19/2022
ORD 22-10	Lease/Sell Town Land to K-PEL	11/17/2022	12/21/2022
PROC 23-01	Municipal Clerks Week	4/19/2023	4/19/2023
ORD 23-02	Conveyance of Municipally Owned Land to Jon & Christine Helstrom	4/19/2023	5/17/2023
ORD 23-03	Conveyance of Municipally Owned Land to Gary Jr. & LaNiece Sirois	4/19/2023	5/17/2023
ORD 23-04	Conveyance of Municipally Owned Land to FFUD	4/19/2023	5/17/2023
ORD 23-05	Conveyance of Municipally Owned Land to FFUD (Easement)	4/19/2023	5/17/2023
ORD 23-06	Lease Agreement w/ Little Sunshine Learning Center	5/17/2023	6/21/2023
ORD 23-07	Repeal of ORD #17-08 Prohibiting Retail Marijuana Establishments	5/17/2023	6/21/2023
TO 23-08	TAN	5/17/2023	5/17/2023
PROC 23-09	Budget Advisory Committee	6/21/2023	6/21/2023

Town Clerk Report

Vehicle Registrations

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

- Current registration or plate number
- Current insurance card
- Current mileage

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

- Current insurance card
- Current mileage
- Proof of sales tax paid and title application if purchased from a car dealership
- Bill of sale and seller's title signed over to you if purchased from an individual
- If you have purchased a brand new (current year or next) vehicle from a dealership, bring all the paperwork received at the time of purchasing. You will also need to bring the window sticker when registering to verify the MSRP

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

➤ **Current Maine Law – 1995 and newer vehicles need a title**

You may also **RENEW** your vehicle registrations online at 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 for faxed insurance cards. *****

Monthly Excise Tax Collected
Fiscal Year: July 1, 2022 – June 30, 2023

July 2022	\$ 91,737.97
August 2022	53,306.75
September 2022	58,905.35
October 2022	42,122.62
November 2022	47,046.01
December 2022	30,933.47
January 2023	30,448.71
February 2023	27,116.50
March 2023	41,051.79
April 2023	52,345.39
May 2023	61,164.20
June 2023	58,329.33

Total: \$ 594,508.09



RECREATIONAL VEHICLES

When registering a recreational vehicle such as a boat, ATV or snowmobile, bring your old registration to renew. If new, bring in itemized sales receipt (proof that sales tax has been paid) and the temporary registration (for boats, please also include the length and motor size). If purchased 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 \$72.00 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. This is for **RE-REGISTRATIONS** only. **NEW** registrations must be completed at the Town Office.

RECREATIONAL VEHICLE LICENSES ISSUED

Boats	96
Snowmobiles	158
Non-Resident Snowmobiles	2
ATV's	205
Non-Resident ATV's	1



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

HUNTING & FISHING LICENSES ISSUED

Hunting	124
Non-Resident Hunting	5
Fishing	80
Non-Resident Fishing	6
Combo Hunt/Fish	83
Over 70 Lifetime	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**. Proof of rabies vaccination and neuter/spay is to be shown at time of dog registration.

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

DOG LICENSES ISSUED

Dogs Registered 355



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

Births Recorded	28
Deaths Recorded	45
Marriages Recorded	31
Marriage Intentions Issued	24

TAX ASSESSOR'S REPORT

Richard A. Levesque, Jr.

The Assessor's Office is responsible for the valuation and record of 2212 accounts in the Town of Fort Fairfield. The value of the property in Fort Fairfield as of April 1, 2023 breakdown as follows:

Real	\$249,245,240
Personal	<u>2,662,398</u>
Total Valuation	\$251,907,638
Exempt	<u>64,113,290</u>
Net Taxable Valuation	\$187,794,348

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	\$295,310.00	6.49%
Municipal Appropriation	1,985,221.00	43.60%
SAD #20	<u>2,272,646.00</u>	<u>49.91%</u>
Total Commitment	\$4,533,177.00	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, 2024.

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, 2024. 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, 2024 and declare the homestead they owned on April 1, 2024 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 2023 and whose homestead status has not changed for 2024 need not reapply.

Tax Assessor (con't)

Equalization Program

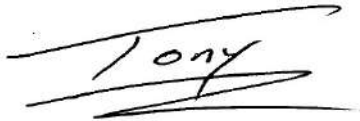
The State of Maine has mandated that all municipalities must achieve certain minimum assessing standards. Included in these assessing standards is a provision for a physical inspection and inventory of each real parcel and personal property account at least every 4 years.

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" followed by a stylized surname, written over a horizontal line.

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

Requests for 2024-2025 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, 2024 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, 2024, 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, 2024 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
List of estates not exempt from taxation

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 107 licenses and permits as well as the inspection of projects in progress. The office is responsible to ensure 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 working with the National Flood Insurance Program (NFIP), Maine Emergency Management Agency (MEMA) and Federal Emergency Management Agency (FEMA). The National Weather Service (NWS) and The Aroostook County Emergency Management Agency (AKEMA) 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), Northern Maine Development Commission (NMDC).

The following is a summary of activities handled by the Code Enforcement Office in the 2022-2023 fiscal year:

Building Permits:

<u>New Construction</u>	<u>Permits</u>	<u>Est. Value</u>
Single Family	3	462,000
Camps	0	0
Multi-Family	0	0
Garages/Sheds	6	110,700
Commercial/Municipal	4	660,000
<u>Alteration/Repairs</u>		
Single Family	4	58,000
Multi-Family	2	37,000
Commercial	0	0

Mobile Homes

Mobile Homes (new to locality)	0	0
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Demolitions

Demolition/Moving	<u>9</u>	<u><-146,010></u>
Totals:	28	1,118,900

The following is a summary of the Plumbing Permits issued for the 2022-2023 fiscal year:

Plumbing Permits	2
Sub-Surface Waste Disposal System	<u>4</u>
Total:	6

The following is a summary of the Licenses issued for the 2022-2023 fiscal year:

Victualer	(28)	Hawker & Peddler	(28)
Contractor	(5)	Special Amusement	(1)

Junkyard	(1)	Shoreland Permit	(1)
Dance	(1)	Refuse Hauler	(6)
Floodplain Permit	(1)	Site Design Permit	(1)
Total:	73 Licenses		

The following is a summary of other activities handled by the Code Enforcement Office in the 2022-2023 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	Zoning 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	Certificates of Occupancy	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 207-472-3805.

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, 2023. 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, National Endowment for Humanites, 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 American Library Association.

Grants Closed:

2019 CDBG Public Infrastructure Grant (FFUD)	\$990,000
2022 Library Endowment Grant	\$ 19,200
2023 Snowmobile Grant	<u>\$ 24,150</u>
	\$1,033,350

Grants Open:

2023 Libraries Transforming Communities Grant	\$ 10,000
2022 CDBG Economic Development Grant	<u>\$200,000</u>
	\$210,000

Applications Pending:

\$0
\$0

Other Projects:

Thibeau Farms Packing Shed Project	Electric Vehicle Charger Grant Meetings
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	Broadband Project Programs
Sewer Treatment Replacement Project	Recreation Department Projects
Friends of Monson Pond Project	FF Community Empowerment Project
NMDC Brownfield Project	Safety Committee Audits/Meetings
MCDA Meetings	Pine Tree Trail Project
LDA Meetings	Safety Works Checklist/Meetings
Library Endowment Grant Project	CAS&WCD Projects
MDOT Projects (3)	Quality of Place Council Meetings

Noted Acronyms:

Community Development Block Grant (CDBG), Northern Maine Development Commission (NMDC), Loring Development Authority (LDA), Cent. Aroost. Soil & Water Conservation Dist. (CAS&WCD), 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), Maine Department of Transportation (MDOT) and American Libraries Association (ALA).

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.	CAS&WCD Technical Advisory Committee
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
www.fortfairfieldlibrary.org

The librarians are pleased to report the results of a very busy and productive fiscal year 2022-2023. Our goal is to provide our citizens of all ages with access to quality resources, programs, technology, information, and internet access.

We started the fiscal year with 3 staff members (one full-time and two part time), however in December, budget cut backs saw us down to two part-time staff. By the end of the fiscal year (July 2023), we had plans to hire two new employees (a programming librarian and an archival assistant) to offer more services while remaining within the confines of the current budget. The following is what we have been able to accomplish this year.

We began the task of cleaning, reorganizing and rethinking the spaces in the library including the adult and children's reading rooms, Jesse Drew Archive Room, Community room and basement. We started by cleaning out the Community Room, painting it, and shampooing the carpet to give the room a cheerful facelift. We then added picture rails and bought hardware to hang artwork, and started the Artist of the Month Program (each month features a different artist with an opening reception to introduce the artist to the community.) We ordered new windows, lighting and heat pump to make the room more energy efficient. These upgrades were made possible by a donation from Shaw Family in memory of Wendall W. and Barbara B. Shaw. Thanks to an award of a grant from the American Library Association, we also added a new ADA compliant door to replace an inefficient one, comfortable furniture, a coffee bar and money to provide adult programming to the citizens of Fort Fairfield. We are well on our way to making the best use of this space.

We saw an increase of foot traffic and new patrons to the library, as well as a number of community groups starting to use the community room for meetings on a regular basis. We have listened to our patrons' desire for new books to be available more often and have started purchasing new books on a monthly basis. They have been circulating on a regular basis and have been well received.

One of the ways we have increased our foot traffic and participation in the library is through our presence on Facebook, our website, through community events and a weekly newspaper column to keep people informed, engaged and excited to see what coming up next.

We have increased the number of programs and events we offer to include regular story times, art exhibits and special events which have been well attended.

We secured \$34,000 dollars in grant money and many people have generously donated to the library. We have also been able to work with several generous and talented volunteers. The librarians, board of trustees, our donors, patrons & community have come together to help us make the library a community asset. It has been our privilege to work with you.

Respectfully yours,

Lynn Cote, Barb Wells-Alexander, Robin Gagnon & Rose Elmer
Library Staff










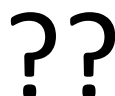
Fort Fairfield Public Library
Fiscal Year 2022/2023
What went on at your Library?

Grants Procured:

American Library Grant - \$10,000 - To create Cozy Corner in the Shaw Community room and implement programming for the aging and disabled citizens (in progress).

Stephen & Tabitha King Grant – \$20,000 – To fix the Library’s main, slate roof (in progress).

Mraz Family Grant – \$4,000 – To Hire a recent high school graduate to help staff with scanning historical documents to get ready to add to our website and aid staff in reorganizing the Jesse Drew Historical Archives Room.

	1,841 people visited our library 78 New Patrons signed up for library cards.		45 New Facebook followers 4,178 visits to FB page.
	27,973 items In our collection 837 added this year 1,923 items checked out		In the last year our website had 4,658 unique visitors and 5,744 page views,
	Our public computers were used 399 times 343 used the adult and children’s reading room.		183 people utilized photocopy/print services
	Programs: 3 regular programs, 4 special events. Total attendees: 225 9 groups using the community room.		270 Reference questions were answered and 71 people came to do genealogy in our Jesse Drew archive room



Shaw Community Room



Cozy Corner



FORT FAIRFIELD

- A PASSION FOR COMMUNITY -

Annual Report of the Fort Fairfield Police Dept.

Matthew E. Cummings, Chief of Police

To the Citizens of Fort Fairfield

On behalf of the Staff of the Fort Fairfield Police Department, I am pleased to present the annual report of the Police Dept for the 2022/2023 Fiscal year:

We continued to maintain our staffing levels throughout the year which consists of 3 Full-time Police Officers, 3 Part-time Police Officers and the Chief of Police who covers patrol shifts during the day. In December, Officer Isaac Wippenman graduated from the 42nd Basic Law Enforcement Training Program in Vassalboro. In November, we assigned a Fort Fairfield Police Officer to be part of the Maine Drug Enforcement Agency Aroostook District Task Force. This position is fully funded by the State of Maine to help combat the drug issues that plague our community. We continue to focus on the enforcement of the trafficking of these illicit substances within our community. We have made several arrests during the year of drug traffickers and continue to focus time on these issues. Significant seizures of Methamphetamine and Heroin/Fentanyl have been made by our Officers in the past year.

This fiscal year, Fort Fairfield Police Officers dealt with 3,603 total incidents. These calls for service range in severity from domestic violence assaults, strangulations, criminal threatening/terrorizing, stalking, drugs, rapes, child sexual abuse, elder abuse, aggravated assaults, robberies, thefts, burglaries, assault on law enforcement, EMS and mental health related calls. In the same time period, we had 162 criminal arrests/prosecutions which do not include warrant requests or warrant arrests. We have had great success in solving and prosecuting those responsible for a series of burglaries and thefts within the community. We have recovered and returned several thousand dollars' worth of stolen tools to residents and farmers.

Officers have been fortunate to conduct extra traffic patrols which have been fully funded through the Department of Homeland Security, Operation Stonegarden program. This allows an extra officer to focus on problem traffic areas within the community and to assist our primary patrol officers with calls for service that may require a two-person response. We continue to apply for and use grant funding to supplement our budget and equipment upgrades/purchases.

Our Police Officers continue to engage the community by utilizing community policing methods to gain public trust and community support that we so greatly cherish. We have enjoyed participating in events such as the Trunk or Treat, Holiday Light Parade, Sporting events and the Maine Potato Blossom Festival. Officers visit our District Schools on a regular basis to help develop positive relationships and interactions with our youth. We strive to the motto "Working together with our community to make our beautiful Town a better place to live."

Lastly, the Police Dept. came in \$33,548.00 under budget in our efforts to help reduce the debt burden that our community has dealt with this past year. I would like to thank the Town Manager, Dan Foster, the Town Council and the Citizens of Fort Fairfield for their continued support of our Police Dept.





Fort Fairfield Police Department

Law Total Incident, by Agency, All Offense Codes

Agency: Fort Fairfield Police Dept

<u>Offense</u>	<u>Total Incidents</u>
Rape (1103)	1
Robbery (1201)	1
Agg. Assault (1305)	1
Simple Assault (1313)	14
Crim. Threatening/Harassment (1340)	13
Undetermined Fire (2011)	4
Accidental Fire-Mechanical (2012)	2
Accidental fire (2016)	1
Vehicle Fire, Accidental (2020)	1
Burglary (2202)	8
All Other Theft (2330)	24
Vehicle Theft (2404)	1
Fraud- Confidence Game (2601)	1
Fraud- Impersonation (2604)	1
Theft of Services (2615)	2
Receive Stolen Property (2803)	1
Recovered Stolen Property (2806)	2
Criminal Mischief/Damage (2901)	15
Heroin - Possession (3512)	1
Synthetic Narcotic- Possession (3542)	2
Marijuana - Sell/Man. (3560)	1
Marijuana - Possession (3562)	2
Trafficking - Schedule W (3571)	4
Amphetamine - Possession (3572)	3
Unlawful Sexual Contact (3602)	1
Sex Offender Registration Viol (3613)	9
Escort During Protective Order (3809)	1
Violation of Protective Order (3811)	3
Resist/Fail to Submit - Arrest (4801)	3
Obstruct Crim. Investigation (4802)	3
Making False Report (4803)	3
Tampering with Witness/Victim (4805)	7
Probation Violation (5012)	1
Conditional Release Violation (5013)	39
Carrying Prohibited Weapon (5203)	1
Disorderly Conduct (5311)	18
Driving Under Influence Drugs (5403)	12
Driving Under Influence Liquor (5404)	5
Evading/High Speed Chase (5406)	2
OAS/Habitual Offender (5407)	23
OAS-Infraction (5408)	10
Parking Violation/Obstructing (5409)	5
Traffic Offense Summons (5411)	76

<u>Offense</u>	<u>Total Incidents</u>
Traffic Stop/On View (5420)	600
Citizen Traffic Complaint (5424)	82
PI-Traffic Accident (5431)	7
PD-Traffic Accident (5432)	42
Traffic Accident-Non Reportabl (5433)	25
Detail (5440)	13
Drugs - Health Or Safety (5503)	1
Mental Health Evaluation (5580)	52
Trespassing (5707)	29
Telephone Harassment (5720)	1
Internet/Text Harassment (5721)	2
IBR Group B Offense (6002)	6
Littering/Illegal Dumping (6205)	3
Stray cat or dog (6402)	23
Dog nuisance (6403)	3
Dog bite (6404)	6
Stray Animals/Livestock/Horses (6405)	20
Stray livestock/horses (6406)	1
Animal Emergency - response (6407)	2
Family Fight (7301)	35
Neighborhood Dispute (7302)	8
Noise Disturbance (7303)	27
Assist DHS (7602)	17
Assist Federal Agency (7603)	8
Assist Local Police Department (7606)	16
Assist Sheriff's Department (7608)	2
Assist Warden Service (7609)	2
Assist Other Agency (7610)	128
Assist Public Works (7613)	1
Assist State Police (7614)	2
Referred to DHS (7622)	1
Referred to Animal Control Off (7631)	44
Alarm (7701)	17
Lost Property (7801)	6
Found Property (7802)	13
Missing-No Foul Play Indicated (7901)	2
Juvenile Runaway (7903)	5
Background - Applicant (8007)	4
Background - Other (8008)	28
Intelligence information-Other (8011)	115
Drug Intelligence Information (8016)	9
Citizen Requested Assistance (8201)	368
Stranded Motorist (8203)	42
Permits-Towing/Inspection (8206)	1
911 Hang up Call (8209)	206
Emergency Assistance-EMS/Fire (8210)	89
Civil Problem (8301)	54
VIN Inspection (8302)	4
Attempt to Locate (8303)	3
Property Check Requested (8304)	494

<u>Offense</u>	<u>Total Incidents</u>
Suspicious Person/MV/Incident (8305)	231
Abandoned Vehicle (8306)	1
Extra Patrol/Welfare Check (8307)	91
Property Check LEO Initiated (8309)	40
School Visit/Patrol Check (8310)	56
Fingerprint-Non Criminal (8311)	8
Road Hazard (8313)	53
Criminal Arrest Warrant (8910)	28
Paper Service (9001)	58
Attempted Paper Service (9002)	24
Suicide (801)	2
Unattended Death (802)	7
Attempted Suicide (805)	2
Attended Death (899)	5
Total Incidents for This Agency: 3603	

Total reported: 3603

Report Includes:

All dates between '00:00:01 07/01/22' and '23:59:59 06/30/23', All agencies matching 'FFPD', All natures, All locations, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



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



I am pleased to present the Annual Report for the Fiscal Year 2022-2023, a transformative year marked by significant restructuring and achievements for our fire and emergency services department. This year has seen remarkable changes that have propelled us forward in serving our community and ensuring their safety. It has been a busy year, but an honor to serve my community once again.

One of the most notable achievements of this fiscal year has been the substantial increase in our volunteer firefighter ranks. From starting the year with a modest number of volunteer firefighters, we are proud to announce that we have successfully recruited and trained 30 dedicated individuals. This achievement is a testament to our commitment to community engagement, as well as the collective effort of our recruitment and training.

In addition to our successful volunteer firefighter recruitment, we have also managed to retain our skilled employees. This is a significant achievement in light of the organizational changes that have taken place. As part of our restructuring efforts, we have shifted our approach towards handling various tasks in-house rather than contracting them out. This strategic decision has allowed us to enhance our operational efficiency, control costs, and improve overall service quality.

Over the last year, we thoroughly reviewed the Fire and Ambulance department's budget lines to eliminate excess spending from previous management. With this adjustment, the department is now more affordable to taxpayers, saving nearly \$700,000 compared to the previous year. In addition to the budget review, we also examined our equipment and vehicles and found a fair amount of surplus. With the Town Council's approval, we sold the surplus equipment, enabling us to pay off the loan for the new ambulance. We also sold the department's ladder truck, paying off its loan and returning \$75,000 to the town's treasury. Altogether, these actions allowed us to eliminate around \$550,000 of loan payments.

Having full-time staff available for both Emergency Medical and Fire calls is crucial for ensuring a timely and effective response to emergencies. Volunteers are a valuable resource, but their availability can be limited, especially during the day when many of them are at their regular jobs. Full-time staff ensures a consistent and reliable response to all emergencies. This is especially important when time is of the essence in life-threatening situations. With staff on-site, response times can be significantly shorter, which can be critical in both medical emergencies and fire incidents. Many volunteers may not be able to leave their jobs during the day to respond to emergencies, having full-time staff available during daytime hours fills this gap. Full-time staff often have specialized training and experience, which can be essential for managing complex situations, such as fires and medical emergencies. By having staff on-site, volunteers can continue to focus on their regular jobs while being on call for emergencies during their off-hours, this maximizes the efficient use of both volunteer and professional resources.



Fire Chief
Michael Jalbert

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To align with our evolving operational needs, we made a significant adjustment to our staffing levels. We transitioned to a crew of two personnel on shift 24/7, with a team of six individuals rotating through these shifts. This adjustment has allowed us to maximize our efficiency and response capabilities without compromising the quality of our services. Additionally, as Chief, I have taken a hands-on approach, providing coverage whenever necessary and being on call 24/7. This ensures that our community receives the highest level of support, even during critical situations. Despite the multitude of changes, we are proud to report that our commitment to excellence in emergency services remains unwavering. Our dedicated team has risen to the occasion, demonstrating their dedication and professionalism as we navigate these changes. We have been busier than ever, responding to both EMS and fire calls with increased frequency, all while maintaining the high level of service our community expects and deserves.

As we move forward, we remain committed to continuously improving our services, enhancing our operational capabilities, and nurturing the strong relationships we have established within our community. The successes of this fiscal year are a testament to the dedication and hard work of our team, as well as the support of our citizens.

We extend our heartfelt gratitude to all of you for your unwavering support, trust, and partnership. Together, we will continue to build a safer and more resilient community.

Sincerely,

Michael Jalbert
Fire / EMS Chief



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, 2022 to June 30, 2023. 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 2022/2023 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

Parks and Recreation Department

Doug Sharpe, Director

It has been an incredibly busy and fulfilling 22-23 season at the Recreation Department! I am happy to report that all our programs have received tremendous inclines in participation! This can sometimes be challenging with the small staff that we have, but it allows us to expand our programs and find new and creative ways to run them! We have some exciting plans and ideas for the future and we cannot wait to bring them to life. I can confidently say that the future of Recreation in Fort Fairfield looks BRIGHT!

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:

T-ball Baseball	Alumni Basketball Games	NMCRA Hot Shot Competition
Minor League Baseball	3 on 3 Basketball Tournament	Youth Ski Program
Little League Baseball	Jr Girls Softball Tournament	Ski Rentals
Pony League Baseball	Aroostook Regatta Family Fun Float	Holiday Light Parade
Junior Girls Softball	Competitive Swim Meets	Fall Fun Fest
NMCRA Track & Field	Public Swim Hours	Holiday Craft Fair
Tennis Lessons	Swim Team	MPB Festival Events
Tennis Team	Swim Lessons	Indoor Soccer
Travel Team Soccer	Adult Lap Swim & Exercise	Pre-K/K Basketball
Major League Soccer	Private Pool Rentals	Grades 1-2 Basketball
Pee-Wee Soccer	Field Trips During School Vacations	Grades 3-6 Basketball
Tiny Tots Soccer	Open Gym Hours	Travel Team Basketball
Pitch, Hit, Run Competition	Adult walking and Exercising Hours	Cake Decorating Class
NMCRA Golf Scramble	Fitness Room Hours	Cornhole Tournaments
Hiking Adventures	Gym Rentals	Yoga Class
Kayaking Adventures	Pickleball	Prosper Basketball Camp
Fishing Fridays	NMCRA Pickleball Tournament	Maine Celtics Basketball Camp
Mountain Bike Adventures	Adult Volleyball	AYBL Gym Access
Summer Sports Raffle Fundraiser	Adult Basketball	Middle/High School Sports Teams Gym Access
Northern Maine Summer All-Star Basketball Showcase	Knights Soccer Challenge	AND MUCH MORE!!!
T-ball Baseball	Knights Foul Shooting Competition	

The Fort Fairfield Parks and Recreation Department pride ourselves on the partnerships and connections we make in the community. Without these connections, a lot of our programs, resources, and facilities would not exist. If you or your business would like to know how to help better Recreation in our community, please feel free to reach out to the Recreation Director!

The Parks and Recreation Department 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 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 message our Facebook Page!

I would like to take a moment to thank all the Department Heads, Staff, and community members of Fort Fairfield for trusting me as your Recreation Director and welcoming me with open arms. It has truly been a pleasure to serve my hometown the best way I know how! To all the coaches and volunteers who have stepped up and made sure we have the extra programs we do, I think I speak for myself and the entire community when I say THANK YOU! A lot of these programs are not possible without your help!

Yours in Recreation,



Doug Sharpe

Parks and Recreation Director

Town of Fort Fairfield, Maine



UNPAID PROPERTY TAXES AND LIENS AS OF JUNE 30, 2023

"X" DENOTES TAXES PAID AFTER JUNE 30, 2023

ACCT#	NAME	\$ AMOUNT	"X"	2020-21 LIENS	"X"
2312	ALLEY-VIOLETTE, GREGORY T	\$229.50	X		
2376	ANDERSON, CHELSEA M			\$226.97	
1306	ARATO, HOLLY G	\$2,808.74	X		
507	ASHFIELD, WAYNE	\$410.49	X		
419	BEAULIEU, JODY A	\$3,658.86	X	\$1,698.39	X
490	BELANGER, HEIRS OF DAVID M	\$1,316.03			
998	BELMAIN, FLOYD DOD: 9/19/21	\$461.46			
232	BELMAIN, JESSE D	\$864.81	X		
2164	BERGIN, NANCY	\$41.02	X		
1888	BERGIN, NANCY E	\$39.14	X		
1653	BERNAICHE, DANIEL J JR.	\$1,300.47			
800	BERNAICHE, KAITLIN	\$2,034.94	X		
1757	BERNAICHE, TIMOTHY	\$1,605.48		\$1,164.24	X
2001	BERTHIAUME PAGE, SHERI	\$866.93	X		
1499	BING, MELISSA	\$1,047.40			
249	BIRD, BERNARD D	\$119.25	X		
198	BISHOP, ALYSSA J	\$638.92	X	\$556.64	X
167	BLACKSTONE, BENJAMIN	\$1,828.50	X		
1374	BLACKSTONE, BENJAMIN	\$11,652.58	X		
1813	BLACKSTONE, BENJAMIN	\$3,007.49	X		
2029	BLACKSTONE, BENJAMIN	\$2,191.02	X		
2315	BLACKSTONE, BENJAMIN	\$1,521.37	X		
2370	BLACKSTONE, BENJAMIN K	\$1,202.84	X		
478	BLACKSTONE, BENJAMIN K	\$1,033.50	X		
763	BLACKSTONE, BENJAMIN K	\$1,351.50	X		
764	BLACKSTONE, BENJAMIN K	\$2,000.75	X		
765	BLACKSTONE, BENJAMIN K	\$463.75	X		
760	BLACKSTONE, BENJAMIN K	\$5,724.00	X		
346	BLACKSTONE, BREEN	\$3,177.09	X		
4	BLACKSTONE, BREEN	\$3,340.33	X		
1189	BLACKSTONE, BREEN K	\$2,650.00	X		
1400	BLACKSTONE, BREEN K	\$1,245.50	X		
1404	BLACKSTONE, BREEN K	\$2,212.75	X		
1729	BLACKSTONE, ORMAN	\$8,486.63	X		
1724	BLACKSTONE, ORMAN	\$6,718.81	X		
2383	BLACKSTONE, ORMAN	\$1,880.97	X		
820	BLACKSTONE, ORMAN	\$2,583.75	X		
502	BLACKSTONE, ORMAN	\$14,942.29	X		
2021	BLACKSTONE, ORMAN K	\$4,090.01	X		
1735	BLACKSTONE, ORMAN KYLE	\$15,487.40	X		
1737	BLACKSTONE, ORMAN KYLE	\$2,557.25	X		
1739	BLACKSTONE, ORMAN KYLE	\$154.50	X		
1229	BLACKSTONE, ORMAN KYLE	\$9,203.45	X		

140	BLACKSTONE, ORMAN KYLE	\$15,024.71	X		
164	BLIER, DONNA M	\$1,324.49			
70	BLIER, NORMAN MICHAEL	\$1,959.18		\$1,555.40	
388	BLIER, NORMAN MICHAEL	\$1,522.75		\$1,211.77	
396	BLIER, NORMAN MICHAEL	\$415.75			
397	BLIER, NORMAN MICHAEL	\$2,767.13	X		
358	BOUCHER, DANIEL H	\$1,966.30	X		
1878	BOUCHER, DANIEL H	\$954.80	X		
1721	BOURGOINE, DANIEL	\$2,783.56	X	\$2,176.09	X
568	BOURGOINE, DANIEL	\$1,020.71			
1278	BOURGOINE, DANIEL	\$475.52		\$383.50	
1415	BOURGOINE, DANIEL	\$393.80		\$318.95	
136	BOURGOINE, DANIEL J	\$275.99		\$225.88	
209	BOURGOINE, DANIEL J	\$340.23		\$276.63	
351	BOURGOINE, DANIEL J	\$2,051.74		\$1,630.69	
392	BOURGOINE, DANIEL	\$340.77		\$277.06	
1267	BOURGOINE, DANIEL J	\$525.08		\$423.73	
1547	BOURGOINE, DANIEL J	\$624.76		\$501.38	
1579	BOURGOINE, DANIEL J	\$1,027.65		\$819.62	
1040	BOURGOINE, DANNY	\$991.58		\$791.11	
982	BOURGOINE, EDWARD L	\$613.74	X		
1664	BRETTKELLY, TONY	\$1,007.16			
553	BROOKER, WENDY	\$200.06	X		
443	BUBAR, FRED A	\$257.32	X		
444	BUBAR, FRED A	\$4,624.25	X		
441	BUBAR, FRED A	\$6,302.76	X		
445	BUBAR, JR., FRED A.	\$3,564.25	X		
984	BUBAR, ROXANNE M	\$3,050.15	X		
463	BUBAR, THOMAS L	\$7,256.76	X		
464	BUBAR, THOMAS L	\$1,979.55	X		
460	BUBAR, THOMAS L	\$3,802.75	X		
461	BUBAR, THOMAS L	\$4,120.75	X		
1933	BUTLER, CATHY; DAUGHENBAUGH, LINDA;	\$82.20		\$65.34	
489	BUTLER, ELIZABETH J	\$683.53		\$539.24	
1311	CARPENTER, MARGARET K	\$981.63	X		
2401	CELEBRATION CENTER	\$399.09	X		
1490	COASTAL MAINE TWO LLC	\$57.24	X		
1491	CALSTAL MAINE TWO LLC	\$285.94	X		
2144	CORBIN, BRIAN L JR	\$1,589.21	X		
2058	COTE, JOSEPH M	\$1,618.09	X	\$1,342.69	X
643	CRAIG, CHARLES R	\$1,433.65	X		
2357	CULLINS, ROBERT	\$2,175.38	X		
1572	CYR, (WEBB) BRIDGET B	\$242.45	X		
918	CYR, DEVIN	\$1,167.33	X		
141	DAIGLE, BRUCE	\$1,369.38			
1002	DAVENPORT, LORRAINE	\$251.75	X		

2382	DAVIS, LINDA	\$259.44	X		
613	DESCHESNE, DAVID R	\$1,378.27	X		
1562	DOODY, SAMANTHA E	\$208.16	X		
1532	DOUGHTY (COOK), CHELSEA A	\$995.87	X	\$787.29	X
776	DOUGHTY, KERBY	\$1,175.81	X		
2070	DUREN, SHAWN	\$63.07	X		
689	DWYER, GAYLA	\$1,977.59	X		
623	EDGECOMB, CLAUDETTE	\$818.32	X		
1342	EDGECOMB, CLAUDETTE M	\$1,274.84			
8	EGAN, RICHARD G	\$570.63	X		
138	ELLIOTT, CARLEEN	\$708.40		\$567.44	
1477	ELMER, JESSICA M	\$1,319.01	X		
804	EVERITT, HEIRS OF VIVIAN H A	\$1,284.59		\$1,022.56	
805	EVERITT, HEIRS OF VIVIAN, H.A.	\$424.41		\$343.12	
834	FINDLEN, CALEB S	\$409.92	X		
1480	FITSER, SCOTT J	\$1364.70			
1906	FLEWELLING, BRUCE V	\$30.00	X		
1714	FORBES, DANIEL	\$1,343.88		\$1,054.06	
723	FORD, MICHAEL	\$3,064.89		\$2,033.06	
859	FORSMAN, KEVIN L	\$263.68	X		
1539	FORSMAN, KURT A	\$1,387.54	X		
1080	FOX, HEATHER	\$118.99	X		
1174	FOX, HEATHER A	\$729.55	X		
24	FRANZ, CONNIE M	\$947.03		\$554.36	
1969	FREDERICK, MARY	\$1,750.08		\$1,390.24	
386	GAENZLE, JENNIFER S	\$770.72	X		
939	GIBERSON, DORA	\$53.27	X		
1869	GIRARD, KAREN T	\$1,264.36			
1012	GLEW, GORDON P	\$844.56	X		
1463	GLEW, GORDON P	\$261.95			
1979	GOSHORN, JESSICA E	\$1,129.70	X		
71	GOVOSDIAN, FRANCES	\$886.71	X		
979	GRASS, HEIRS OF LARRY	\$1,580.98		\$457.49	
1226	GUERRETTE, JOSH	\$417.11	X		
210	HANF, M.D., THOMAS	\$2,078.96			
1315	HASTINGS, REUBEN W	\$664.62	X		
344	HATHAWAY, ANDREW JOHN	\$2,247.87	X		
172	HAYES, ROSS A	\$2,641.70		\$2,044.39	X
1043	HAYES, ROSS; YOUNG, LAURIE	\$332.02		\$264.73	X
1044	HAYES, ROSS; YOUNG, LAURIE;	\$5,229.62		\$4,038.45	X
1293	HERSEY, JUSTIN A	\$396.80			
1703	HERSEY, JUSTIN A	\$3,247.49			
1062	HERSEY, TAMMY	\$1,081.73	X	\$907.56	X
986	HERSEY, STEVEN R	\$123.55	X		
284	HERSEY, STEVEN R	\$1,005.15	X	\$851.16	X
1064	HERSEY, WILLIAM K	\$1,317.58	X		
1069	HIGGINS, HEIRS OF MARY	\$85.17	X		

1537	HINEMAN, RODD	\$1,007.00	X		
414	HOWE, (DEAN)ANGELA L	\$1,561.91	X		
1110	HOYT, ALEXIA	\$243.18			
1111	HOYT, ALEXIA	\$288.29			
1894	HULL, MATTHEW D	\$600.43	X		
1733	IVERSEN, JAMES M	\$1,011.07			
1660	JAIME, ETHEL	\$560.71	X		
798	JAIME, GREGG	\$156.82	X		
1476	JAMES, PENNY A	\$577.01			
1318	JANDREAU, TIMOTHY	\$735.38	X		
2167	JEFFERDS, ROBERT L	\$1,833.81		\$1,425.82	X
1169	KEARNEY, VICKI	\$491.06	X		
1176	KELLEY, HEIRS OF MELVIN A	\$2,328.03	X		
824	KENNESON, JACOB	\$4,888.72	X		
1480	KEUSSEYAN, GARBIS DONALD	\$1,256.22	X		
67	KIERSTEAD, CORRIE D	\$271.63	X		
1196	KILCOLLINS, BROCK	\$4,614.45	X		
1606	KILCOLLINS, ROBERT E	\$4,761.52	X		
1760	KINNEY, CHRISTINA	\$262.08	X		
1207	KINSEY, KEVIN L	\$1,455.12	X		
1302	LABBE, PATRICK	\$3,274.08	X		
2178	LACROIX, SASHA A	\$271.36	X	\$288.07	X
1426	LANGLEY, LEE D	\$1,914.10	X		
30	LANGLEY, LINDA	\$2,616.08	X		
163	LANGLEY, LINDA	\$1,139.50	X		
471	LANGLEY, LINDA	\$3,036.11	X		
915	LAVALLEY, JAY W	\$617.92			
425	LEAVITT, SCOTT	\$1,379.33	X		
1345	LEIGHTON, JEFFREY T	\$285.28			
1419	LEIGHTON, JEFFREY T	\$568.81			
1225	LEVESQUE, LENNY JOSEPH	\$1,202.84	X	\$1,004.82	X
1456	LIGHTHOUSE PROJECT INT'L, LLC	\$332.02			
1457	LIGHTHOUSE PROJECT INT'L, LLC	\$7,691.55			
717	LLOYD, MICHELLE	\$1,737.78		\$1,368.79	
1544	LOVLEY, DARREN J	\$251.75	X		
97	LYNCH, HEIRS OF INEZ MCKENNEY	\$15.90	X		
2208	MACDOUGAL, CRYSTAL L	\$912.66	X		
1287	MAINE HOMES AND LAND LLC	\$1,418.55	X		
161	MARTIN, GERALDINE L	\$4,677.79	X		
1348	MCGARRIGLE, DAVID A	\$2,548.23		\$1,818.76	
366	MCLAUGHLIN, JAMES	\$5,104.43	X		
1406	MCNAMEE, JOHN A	\$848.00	X		
1618	MCQUEEN, AMANDA	\$1,038.27	X	\$874.02	X
1004	MG PROPERTY HONDINGS, LLC	\$4,482.43			
1980	MICHAUD, MARK E	\$1,191.01	X		
1596	MICHAUD, RHONDA L	\$520.08			
347	MILLER, RUTH ABIGAIL	\$72.88	X		

1467	MM RENTAL PROPERTIES, LLC	\$3,857.61	X		
1448	MONSON, HEIRS OF SANDRA L.	\$1,402.68		\$1,108.35	
1478	MYERS, CARRIE	\$1,152.39		\$913.84	
484	NEVERS, SHERYL F	\$223.93	X		
108	NEVERS, SHERYL F	\$121.64	X		
34	NEWELL, SHAWN D	\$1,155.14	X		
1375	NICKERSON, BRENT M	\$915.44		\$908.66	X
1506	NIGHTINGALE, JOHN A	\$2,373.07	X		
1524	NOVAK, DIANE E	\$361.51	X		
2062	OSGOOD, HEIRS OF DIANNA	\$661.18	X		
921	OSSIE, DAVID J	\$109.18	X		
1540	OWENS, JANET M	\$666.48	X		
1550	PARADY, PAUL B	\$622.49	X		
1228	PARKER, HOWARD	\$1,598.22	X		
1953	PELLETIER, VINCENT L	\$562.60	X		
1955	PELLETIER, WAYNE	\$1,376.64	X		
1281	PELLETIER, WAYNE	\$1,069.14	X		
1526	PLAYER HOLDINGS, LLC	\$1,846.52	X		
1379	PLAYER HOLDINGS, LLC	\$243.27	X		
1973	PLAYER HOLDINGS, LLC	\$7,189.72	X		
2112	PLAYER HOLDINGS, LLC	\$5,615.88	X		
373	PRICE (JOHNSON), STACY L	\$2,693.73	X		
59	PROUTY, JOHN	\$1,061.47			
810	PROUTY, JOHN B	\$1,915.43			
260	PUIG, JESSICA L	\$1,519.51	X	\$1,264.34	X
1705	RANDALL, JAMES F	\$826.83			
1615	RASMUSSEN, HEIRS OF ORAN A	\$588.52	X		
417	RAYMOND, DOUGLAS	\$429.04	X		
1619	RAYMOND, HEIRS OF DAVID M.	\$586.30			
1149	REED, CHRISTIAN	\$1,175.54	X		
23	RIDEOUT, AMANDA	\$125.93		\$107.37	
1654	RODRIGUEZ, BARBARA	\$2,284.25	X		
2291	ROLLINS, ERIC I	\$5,802.25			
2169	RUSSELL, CHARLES S	\$1,191.44	X		
1674	RUSSELL, ROBERT F	\$940.75	X		
1552	RUSSELL, ROBERT F	\$4,433.72	X		
1671	SANCHEZ, JR CHARLES MERRIMAN	\$662.50	X		
1048	SARBANIS,II, THOMAS G.	\$451.61		\$406.89	X
1275	SHAW, JAYNE E	\$993.93			
745	SLEVIN, PAUL R	\$1,968.69	X		
2258	SMYTH, SR., DONALD R.	\$4,453.43	X		
1794	ST. PETER, ANN A	\$1,578.61	X		
2175	ST. PIERRE, HEIRS OF GERALD	\$932.26			
1934	STAIRS, DANIEL D	\$953.95	X		
114	STAPLES, SHANNON	\$6,324.11	X		
577	TAGGETT, BONITA	\$432.17			
1831	TARBOX, DUSTIN R	\$469.87			

1445	TARBOX, STEPHEN E	\$348.14		\$95.18	
578	TAYLOR, BENJAMIN	\$768.20	X		
1883	THOMPSON, HEIRS OF RITA J	\$868.56		\$689.36	
1308	THOMPSON, JR., MARTIN W.	\$409.29			
113	TROMBLEY, AARON R	\$290.48		\$237.33	
629	TROMBLEY, AARON R. & MATTHEW C.	\$528.28		\$173.25	
992	TROMBLEY, AARON R. & MATTHEW C.	\$207.65		\$171.92	
2339	TROMBLEY, ALAN R	\$512.67	X		
2270	WASSON, RANDY & WENDY	\$552.53	X		
1902	WATSON-BLAISDELL, ALAN	\$1,591.06	X		
1698	WEBB, GAIL	\$1,184.02	X		
1736	WEBB, GAIL	\$245.13	X		
2045	WEBB, GAIL T	\$4,815.05	X		
2057	WITHERLY, HEIRS OF MUREL	\$213.12		\$176.23	
2064	WITHERLY, HEIRS OF MUREL	\$222.95		\$184.00	
980	WOODCOCK, RAYMOND	\$492.56			
2223	WORTMAN, GAILEN M	\$839.52	X		
2081	WORTMAN, GAILEN W	\$1,261.14	X		
	TOTAL	\$97,052.90		\$23,878.70	

UNPAID PERSONAL PROPERTY TAXES AS OF JUNE 30, 2023

"X" DENOTES TAXES PAID AFTER JUNE 30, 2023

<u>ACCT#</u>	<u>NAME</u>	<u>\$ AMOUNT</u>	<u>"X"</u>
126	ACADIA MEDICAL SUPPLY, INC.	\$124.10	X
11	GARELICK FARMS LLC	\$53.00	X
265	KELLYN'S CUTS	\$53.00	X
62	KILCOLLINS, ROBERT E	\$296.01	X
357	MM RENTAL PROPERTIES	\$136.10	X
350	SMITH (HEIRS), CRAIG A	\$1,213.17	X
310	TROMBLEY, ALAN R	\$487.39	X
	TOTAL	\$0.00	

FELCH & COMPANY, LLC
Certified Public Accountants

TOWN OF FORT FAIRFIELD, MAINE
as of
JUNE 30, 2023

Financial Statements

TOWN OF FORT FAIRFIELD, MAINE

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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, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2023, 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.

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 5 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, schedule of property taxes and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 27, 2023 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 27, 2023

Town of Fort Fairfield, Maine
Management's Discussion and Analysis
For the Year Ending June 30, 2023

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, 2023

UNAUDITED

Table 1
Net Position
(in thousands)

	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 1,180	\$ 725
Capital assets	<u>5,150</u>	<u>6,218</u>
Total assets	<u>6,330</u>	<u>6,943</u>
Deferred outflows of resources	<u>234</u>	<u>173</u>
Other liabilities	695	521
Bonds, leases and notes payable	<u>1,627</u>	<u>2,827</u>
Total liabilities	<u>2,322</u>	<u>3,348</u>
Deferred inflows of resources	<u>155</u>	<u>336</u>
Net position:		
Net investment in capital assets	4,023	4,266
Restricted	94	258
Unrestricted	<u>(30)</u>	<u>(1,092)</u>
Total net position	<u>\$ 4,087</u>	<u>\$ 3,432</u>

Town of Fort Fairfield, Maine
Management's Discussion and Analysis
For the Year Ending June 30, 2023

UNAUDITED

Table 2
Changes in Net Position
(in thousands)

	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues:		
Charges for services	\$ 437	\$ 255
Operating grants	989	395
General revenues:		
Property taxes	5,478	3,959
Other taxes	644	652
Federal and state assistance	995	1,223
Other revenues	<u>176</u>	<u>227</u>
Total revenues	<u>8,719</u>	<u>6,711</u>
Program expenses		
General government	677	726
Police	643	375
Fire and Ambulance	1,106	1,441
Safety and sanitation	274	264
Public works	1,149	1,253
Recreation	253	227
Education	2,203	2,142
Other	<u>1,759</u>	<u>1,119</u>
Total expenses	<u>8,064</u>	<u>7,547</u>
Change in net position	<u>\$ 655</u>	<u>\$ (836)</u>

ANALYSIS OF FINANCIAL POSITION AND SIGNIFICANT TRANSACTIONS

In reviewing this year's financial position, the Town of Fort Fairfield's net position increased from \$3,432,075 to \$4,087,107.

For this fiscal year our general fund has a balance of \$332,553 (Exhibit D) which is an increase from a deficit of \$575,253 in the prior year. This represents an increase in our "net worth" of \$907,806 in one year.

Town of Fort Fairfield, Maine
Management's Discussion and Analysis
For the Year Ending June 30, 2023

UNAUDITED

CAPITAL ASSETS

Capital assets decreased \$1,067,709 during the year. Additions of \$30,000 were offset by depreciation charges of \$390,733 and net disposals of \$706,976. Please refer to the notes to the financial statements for more information. This would include selling one new ambulance and the ladder truck for \$645,000, which reduced our long-term debt by \$550,000 and our yearly debt payments by \$148,331.

LONG-TERM/SHORT TERM DEBT ACTIVITY

During the year, the Town made debt payments of principal and interest totaling \$1,695,857. This includes scheduled payments of \$334,048, paying off the ladder truck and the ambulance lease totaling \$547,406, old line of credit payment of \$500,000, pay off the loan to Aroostook Waste Solutions of \$275,000 and interest payments on unsecured debt including the late payment to the County, Aroostook Waste Solutions debt, the new line of credit and the old line of credit of \$39,403.

GENERAL FUND BUDGETARY HIGHLIGHTS

Income for this fiscal year was \$7,760,637, which is \$2,982 over the budgeted amount. Total expenses were \$6,768,707, which were \$970,884 under budget. Our actual income exceeded expenses by \$991,930 as outlined in Schedule 1. This was a very unique year; it was necessary to increase taxes by 36% in order to balance the budget. This did not take into consideration that we had \$1,275,000 in short-term debt whose payment or accruing interest were not included in the budget. It was our goal to reduce approved spending in order to pay this debt regardless of budget authorization. With the consent of the Council, the Department Heads and staff worked extremely hard to continue to provide expected services in this constrained fiscal environment. This did have a negative impact on the Library and to a lesser extent the Parks & Recreation Department and Public Works. The culmination of this effort has created a sustainable fiscal environment with an expectation of significantly reducing the tax burden on our community while maintaining quality services for its citizens.

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, 2023ASSETSCURRENT ASSETS

Cash and temporary investments (Note 2)	\$ 417,272
Uncollected taxes	475,245
Accounts receivable	274,217
	<u>1,166,734</u>

OTHER ASSETS

Loans receivable	5,793
Expired tax lien property	7,302
	<u>13,095</u>

NONCURRENT ASSETS

Capital assets (Note 3)	
Non-depreciable	76,479
Depreciable, net of accumulated depreciation	5,073,643
	<u>5,150,122</u>
Total assets	<u>6,329,951</u>

DEFERRED OUTFLOWS OF RESOURCES (Note 1)234,434LIABILITIESCURRENT LIABILITIES

Accounts payable	32,341
Accrued expenses	113,746
Short-term notes payable	500,000
Current portion, compensated absences	30,000
Current portion, bonds and notes payable	115,271
	<u>791,358</u>

NONCURRENT LIABILITIES

Bonds and notes payable, net of current portion (Note 6)	1,012,015
Compensated absences, net of current portion	139,976
Net other post-employment benefits liability (Note 11)	96,608
Net pension (asset) liability (Note 7)	282,519
	<u>1,531,118</u>
Total liabilities	<u>2,322,476</u>

DEFERRED INFLOWS OF RESOURCES (Note 1)154,802NET POSITION

Net investment in capital assets	4,022,836
Restricted for:	
Special revenue funds	94,189
Unrestricted	<u>(29,918)</u>
Total net position	<u>\$ 4,087,107</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, 2023

Function/Programs	Expenses	Program Revenues		Net (Cost)
		Charges for Services	Operating Grants and Contributions	
General government	\$ 676,703	\$ 42,069	\$ -	\$ (634,634)
Library	68,095	1,609	50,767	(15,719)
Police Department	642,508	392	1,749	(640,367)
Community Center	88,607	-	-	(88,607)
Fire Department	1,106,295	374,757	-	(731,538)
Safety and sanitation	273,722	-	-	(273,722)
Public Works Department	1,149,419	-	99,348	(1,050,071)
Recreation	252,722	18,615	-	(234,107)
Education	2,203,432	-	-	(2,203,432)
Interest expense	51,613	-	-	(51,613)
Unallocated depreciation	27,204	-	-	(27,204)
Other	1,524,030	-	837,161	(686,869)
	<u>\$ 8,064,350</u>	<u>\$ 437,442</u>	<u>\$ 989,025</u>	<u>(6,637,883)</u>
General revenues:				
Taxes				
Property taxes, levied for general purposes				4,918,248
Homestead reimbursement and other property tax related				560,075
Excise				643,453
Federal and state aid not restricted to specific purposes				995,372
Other licenses, permits and fees				28,017
Miscellaneous revenues				147,750
				<u>7,292,915</u>
CHANGE IN NET POSITION				655,032
NET POSITION - JULY 1, 2022				<u>3,432,075</u>
NET POSITION - JUNE 30, 2023				<u>\$ 4,087,107</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, 2023

	General Fund	Non-major Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash and temporary investments (Note 2)	\$ 323,083	\$ 94,189	\$ 417,272
Uncollected taxes	475,245	-	475,245
Accounts receivable	274,217	-	274,217
Loans receivable	5,793	-	5,793
Expired tax lien property	7,302	-	7,302
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,085,640</u>	<u>\$ 94,189</u>	<u>\$ 1,179,829</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 32,341	\$ -	\$ 32,341
Accrued expenses	113,746	-	113,746
Short-term notes payable (Note 4)	500,000	-	500,000
	<u>646,087</u>	<u> </u>	<u>646,087</u>
Deferred inflow of resources:			
Property taxes (Note 1)	107,000	-	107,000
	<u> </u>	<u> </u>	<u> </u>
Fund balances:			
Restricted			
Special revenue funds	-	94,189	94,189
Unrestricted			
Assigned for subsequent years' expenditures (Schedule 6)	989,124	-	989,124
Unassigned	(656,571)	-	(656,571)
	<u>332,553</u>	<u>94,189</u>	<u>426,742</u>
Total fund balances	<u>332,553</u>	<u>94,189</u>	<u>426,742</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 1,085,640</u>	<u>\$ 94,189</u>	<u>\$ 1,179,829</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, 2023

	General Fund	CDBG Grant	Non-major Funds (Schedule 7)	Total Governmental Funds
REVENUES				
Local property taxes	\$4,918,504	\$ -	\$ -	\$ 4,918,504
Other property tax related	560,075	-	-	560,075
Abatements	(256)	-	-	(256)
Federal and state assistance	1,094,720	721,794	167,883	1,984,397
Excise taxes	643,453	-	-	643,453
Fire and ambulance department revenue	374,757	-	-	374,757
Other licenses, permits and fees	28,017	-	-	28,017
Interest income	15,024	-	543	15,567
Other revenues	900,813	-	1,031	901,844
TOTAL REVENUES	8,535,107	721,794	169,457	9,426,358
EXPENDITURES				
General government	696,446	-	-	696,446
Library	63,401	-	-	63,401
Police Department	551,534	-	-	551,534
Community Center	70,667	-	-	70,667
Fire Department	1,028,217	-	-	1,028,217
Safety and sanitation	273,722	-	-	273,722
Public Works Department	999,587	-	-	999,587
Recreation	231,960	-	-	231,960
Education	2,203,432	-	-	2,203,432
Debt service - principal	824,570	-	-	824,570
- interest	57,679	-	-	57,679
Other	626,086	721,794	176,150	1,524,030
TOTAL EXPENDITURES	7,627,301	721,794	176,150	8,525,245
Excess of Revenues Over (Under)				
Expenditures	907,806	-	(6,693)	901,113
Fund Balance - July 1, 2022	(575,253)	-	100,882	(474,371)
Fund Balance - June 30, 2023	\$ 332,553	\$ -	\$ 94,189	\$ 426,742

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, 2023

Total fund deficit - governmental funds (Exhibit C)		\$ 426,742
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	\$ 11,103,107	
Accumulated depreciation is	<u>(5,952,985)</u>	
		5,150,122
Deferred outflows in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Deferred outflows of resources		234,434
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		(154,802)
Certain liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:		
Notes payable	(1,127,286)	
Net pension liability	(282,519)	
Net OPEB liability	(96,608)	
Accrued compensated absences	<u>(169,976)</u>	
		<u>(1,676,389)</u>
Total net position - governmental activities (Exhibit A)		<u>\$ 4,087,107</u>

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, 2023

Total net change in fund balances - governmental funds (Exhibit D) \$ 901,113

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	\$ 30,000	
Depreciation expense	<u>(390,733)</u>	(360,733)

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. (706,976)

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. 32,844

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 824,570

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	6,066	
Decrease in deferred OPEB liability	19,088	
Increase in deferred pension liability	(302,996)	
Change in deferred inflows/outflows of resources	<u>242,056</u>	

Change in net position of governmental activities (Exhibit B) \$ 655,032

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2023

(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, 2023

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The following funds are 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.

CDBG Fund is a special revenue fund recognizing the grant activity for the Community Development Block Grant for Public Infrastructure.

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, 2023

(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, 2023

(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, 2023, the Town's deposits of \$517,232 were fully insured.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2023

(3) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
<u>Governmental Activities</u>				
Capital assets not being depreciated:				
Land	\$ 89,079	\$ -	\$ 12,600	\$ 76,479
Other capital assets:				
Buildings	5,450,957	-	140,610	5,310,347
Land improvements	541,820	-	-	541,820
Equipment	1,947,164	-	37,024	1,910,140
Vehicles	1,842,946	30,000	815,869	1,057,077
Infrastructure	2,207,244	-	-	2,207,244
	<u>11,990,131</u>	<u>30,000</u>	<u>993,503</u>	<u>11,026,628</u>
Less accumulated depreciation for:				
Buildings	1,666,162	102,426	51,557	1,717,031
Land improvements	208,555	12,967	-	221,522
Equipment	1,195,659	84,945	17,894	1,262,710
Vehicles	749,036	129,294	229,676	648,654
Infrastructure	2,041,967	61,101	-	2,103,068
	<u>5,861,379</u>	<u>390,733</u>	<u>299,127</u>	<u>5,952,985</u>
Governmental activities capital assets, net	\$ <u>6,217,831</u>	\$ <u>(360,733)</u>	\$ <u>706,976</u>	\$ <u>5,150,122</u>

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

Governmental Activities	
General government	\$ 34,860
Library	4,694
Police Department	27,363
Fire and Ambulance Department	108,078
Public Works Department	149,832
Recreation	20,762
Community center	17,940
Unallocated depreciation	27,204
	<u>\$390,733</u>

(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 June 2022, with an additional \$400,000 in July 2022. The Town repaid \$500,000 and has a balance of \$500,000 at year-end. The Town has an 8.5% line of credit for \$500,000 available with none drawn down as of June 30, 2023.

In addition, the Town had a \$275,000 note due to Aroostook Waste Solutions at June 30, 2022. The balance was paid in full in January 2023.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2023

(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, 2023, consisted of the following:

<u>Entity</u>	<u>Share of Bonded Debt</u>
M.S.A.D. #20	\$1,454,519
Aroostook Waste Solutions	See Note 8

(6) LONG-TERM DEBT

As of June 30, 2023, 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%.	\$ 200,000
3.82% Note payable in monthly installments of \$8,347 principal and interest through December 2034.	<u>927,286</u>
	<u>\$1,127,286</u>

Long-term debt activity during the year ended June 30, 2023, was as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Bonds Payable:					
Capital improvement bond	\$ 250,000	\$ -	\$ 50,000	\$ 200,000	\$ 50,000
Capital improvement bond	50,000	-	50,000	-	-
Note payable	989,775	-	62,489	927,286	65,271
Note payable	450,805	-	450,805	-	-
Capital lease payable	211,276	-	211,276	-	-
Other Liabilities:					
Compensated absences	<u>202,820</u>	<u>-</u>	<u>32,844</u>	<u>169,976</u>	<u>30,000</u>
	<u>\$2,154,676</u>	<u>\$ -</u>	<u>\$857,414</u>	<u>\$1,297,262</u>	<u>\$145,271</u>

As of June 30, 2023, the capital improvement bonds and note payable mature as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 115,271	\$ 40,220
2025	117,939	34,665
2026	120,618	30,299
2027	123,402	27,014
2028	76,231	23,935
2029-2033	428,998	71,832
2034	<u>144,827</u>	<u>4,515</u>
	<u>\$1,127,286</u>	<u>\$232,480</u>

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2023

(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, 2022, there were 311 employers in the plan. As of June 30, 2022, the Town had 14 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 1.52%), 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 10% of their wages to the plan for the fiscal year ended June 30, 2022. The Town's contribution rate is determined through actuarial valuations.

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

At June 30, 2023, the Town reported a liability of \$282,519 for its proportionate share of the net pension asset. The net pension liability was measured as of June 30, 2022, 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, 2022, the Town's proportion was .1063%, which was an increase of .043% from its proportion as measured as of June 30, 2021.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2023

(7) EMPLOYEES' RETIREMENT PLAN (Continued)

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

For the year ended June 30, 2023, the Town recognized pension expense of \$147,263. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 52,505	\$ -
Net difference between projected and actual investment earnings on pension plan investments	-	118,575
Changes of assumptions	57,342	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	107,520	-
Total	\$217,367	\$118,575

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

Year Ending June 30,	Amounts
2023	\$103,511
2024	13,253
2025	(73,665)
2026	55,693

Actuarial Assumptions

The total pension liability in the June 30, 2022 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, 2023

(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 weighing 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, 2022 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 2022. 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, 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	1% Increase
<u>5.5%</u>	<u>Discount Rate</u> <u>6.5%</u>	<u>7.5%</u>
\$834,642	\$282,519	\$(173,830)

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.mainebers.org or at the MainePERS office in Augusta.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2023

(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 May 10, 2023. These financial statements are available from the Town's Finance Department.

A summary of the facility's activity for 2022, is as follows:

	<u>Amount</u>
Total assets	\$21,149,945
Deferred outflows of resources	97,937
Total liabilities	18,820,930
Deferred inflows of resources	<u>120,666</u>
Total net position	<u>\$ 2,306,286</u>
Total revenue	\$ 4,024,848
Less total expenditures	<u>4,750,114</u>
Decrease in net position	<u>\$ (725,266)</u>

The Town has guaranteed, together with the other member communities, three notes payable. As of December 31, 2022, the balance owed was \$5,763,889.

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, 2022, the estimated total cost of closure and post-closure care was approximately \$37,400,000 of which \$12,514,000 was recognized. The management of the landfill expects to use future earnings to cover the costs of closure and post-closure care. More information regarding the accounting for closure and post-closure care costs is available in the 2022 financial statements of the Aroostook Waste Solutions.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2023

(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 current term of the lease is for a period of ten years commencing on September 1, 2023. The tenant will pay no rent during the 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, 2023, the Town abated property taxes totaling \$29,574 in connection with this agreement.

(11) OTHER POST-EMPLOYMENT BENEFIT (OPEB)

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, 2023, 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, 2022 and is 3.72% per annum.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2023

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

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

At June 30, 2023, the Town reported a liability of \$96,608 for its net MMEHT liability. The net OPEB liability was measured as of January 1, 2023, 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, 2023, the Town recognized MMEHT expense of \$10,443. At June 30, 2023, 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	\$ -	\$20,797
Changes of assumptions	17,067	15,430
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	\$17,067	\$36,227

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	\$(3,299)
2024	(3,303)
2025	(2,083)
2026	(1,043)
2027	(1,044)
Thereafter	(8,388)

The following table shows how the net MMEHT OPEB liability as of January 31, 2023 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>2.72%</u>	<u>3.72%</u>	<u>4.72%</u>
\$114,413	\$96,608	\$82,467

(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.

Additional risks include, but are not limited to, global military conflicts, the oil and gas market, supply chain issues and inflation.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2023

(13) SUBSEQUENT EVENTS

Management has reviewed subsequent events through October 27, 2023, 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, 2023

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
RESOURCES (INFLOWS):				
Property taxes	\$4,948,075	\$4,948,075	\$4,918,504	\$ (29,571)
Other property tax related	494,011	494,011	530,962	36,951
Abatements	-	-	(256)	(256)
State assistance	1,005,702	1,005,702	1,094,720	89,018
Excise taxes	657,850	657,850	643,453	(14,397)
Licenses, permits and fees	27,665	27,665	28,017	352
Fire and ambulance revenue	408,642	408,642	374,757	(33,885)
Interest income	21,565	21,565	15,024	(6,541)
Other	194,145	194,145	155,456	(38,689)
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>7,757,655</u>	<u>7,757,655</u>	<u>7,760,637</u>	<u>2,982</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	656,200	656,200	619,722	36,478
Library	135,269	135,269	61,495	73,774
Police Department	557,011	557,011	523,463	33,548
Community center	131,587	131,587	127,076	4,511
Fire Department	1,664,927	1,664,927	1,146,729	518,198
Safety and sanitation	273,159	273,159	279,838	(6,679)
Public Works Department	1,256,098	1,256,098	1,022,469	233,629
Recreation	296,158	296,158	230,096	66,062
Education	2,203,432	2,203,432	2,203,432	-
Other	565,750	565,750	554,387	11,363
TOTAL CHARGES TO APPROPRIATIONS	<u>7,739,591</u>	<u>7,739,591</u>	<u>6,768,707</u>	<u>970,884</u>
EXCESS OF RESOURCES OVER CHARGES TO APPROPRIATIONS	<u>\$ 18,064</u>	<u>\$ 18,064</u>	991,930	<u>\$ 973,866</u>
OTHER SOURCES (USES)				
Recognition of liability for compensated absences			(48,303)	
NET INCREASE IN FUND BALANCE			943,627	
BUDGETARY FUND BALANCE - JULY 1, 2022			(1,468,795)	
Less transfer to reserves			(101,193)	
Less net expenditures recorded directly to surplus			(103,935)	
BUDGETARY FUND BALANCE - JUNE 30, 2023			<u>\$ (730,296)</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, 2023

RECONCILIATION OF FUND BALANCE

Fund deficit - budgetary basis (Schedule 1)	\$ (730,296)
Adjustments to reconcile to undesignated fund balance on a modified accrual basis (Exhibit C):	
Accounts receivable at June 30, 2023	91,841
Accrued expenses at June 30, 2023	(81,091)
Compensated absence liability not recognized on a modified accrual basis	169,975
Deferred revenue at June 30, 2023	<u>(107,000)</u>
Unassigned fund balance on a GAAP basis, June 30, 2023 (Exhibit C)	(656,571)
Assigned fund balance (Exhibit C)	<u>989,124</u>
Total fund balance - general fund (Exhibit D)	<u>\$ 332,553</u>

RECONCILIATION OF RESOURCES OVER CHARGES

Net increase in fund balance (Schedule 1)	\$ 943,627
Adjustments to reconcile budgetary basis accounting to modified accrual:	
Increase in receivable	91,841
Expenditures charged directly to surplus	(103,935)
(Increase) in accrued expenses not recognized on a budgetary basis	(23,188)
Activity in Reserves for Capital Outlays not included in budget:	
Income credited directly to reserves	764,560
Expenditures charged directly to reserves	<u>(765,099)</u>
Total net change in fund balance - governmental funds (Exhibit D)	<u>\$ 907,806</u>

TOWN OF FORT FAIRFIELD, MAINE

Schedule 3

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Town's proportion of the net pension liability	0.106276%	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	\$ 282,519	\$ (20,477)	\$ 157,475	\$ 102,773	\$ 111,250	\$ 164,852	\$ 222,022	\$ 125,867	\$ 50,754	\$ 113,686
Town's covered-employee payroll	683,206	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	41.35%	-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	93.30%	100.90%	88.30%	90.60%	91.10%	86.40%	81.60%	88.30%	94.10%	87.50%

TOWN OF FORT FAIRFIELD, MAINE

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

	<u>2022</u>	<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	\$ 83,653	\$ 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>83,653</u>	<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)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>383</u>	\$ <u>84</u>	\$ <u>(170)</u>
Town's covered-employee payroll	\$ 683,206	\$ 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	12.24%	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, 2023

NOTE 1 – VALUATION DATE

Only fiscal years 2022 through 2013 are reported. The amounts presented have a measurement date as of June 30, 2022.

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, 2022, 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 for 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 2022 and 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 2013
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

TOWN OF FORT FAIRFIELD, MAINE

Schedule 5

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service cost	\$ 11,514	\$ 9,140	\$ 7,873	\$ 3,392	\$ 3,948	\$ 4,768
Interest	2,228	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	(11,622)	(2,304)	6,673	20,053	(8,341)	5,916
Benefit payments	(4,256)	(2,662)	(2,560)	(3,113)	(2,993)	(3,444)
Administrative expense	-	(6,068)	-	-	-	-
Net change in total OPEB liability	(2,136)	(6,068)	14,638	9,738	(4,383)	(4,878)
Total OPEB liability - beginning	98,744	104,812	90,174	80,436	84,819	89,697
Total OPEB liability - ending (a)	\$ 96,608	\$ 98,744	\$ 104,812	\$ 90,174	\$ 80,436	\$ 84,819
Plan fiduciary net position						
Contributions - employer	\$ 4,256	\$ 2,662	\$ 2,560	\$ 3,113	\$ 2,993	\$ 3,444
Benefit payments	(4,256)	(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)	\$ 96,608	\$ 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%	0.00%
Covered-employee payroll	\$ 1,101,307	\$ 1,101,307	\$ 811,403	\$ 811,403	\$ 546,079	\$ 546,079
Net OPEB liability as a percentage of covered-employee payroll	8.8%	9.0%	12.9%	11.1%	14.7%	15.5%

TOWN OF FORT FAIRFIELD, MAINE

Notes to Schedule 5
June 30, 2023

NOTE 1 – VALUATION DATE

Only fiscal years 2023 through 2018 are reported. The amounts presented have a measurement date as of January 1, 2023. 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 2.06% to 3.72% was the only change in assumptions for the 2023 valuation.

NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry age normal
Investment rate of return	3.72% compounded annually for 2023 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

Schedule 6

Fund Balance Assigned for Subsequent Years' Expenditures
For the Year Ended June 30, 2023

	Balances <u>July 1</u>	Appropri- ations	Transfers	Other	Total <u>Available</u>	Expendi- tures	Balances <u>June 30</u>
Administration reserve	\$ 214,598	\$ -	\$ (50,000)	\$ 1,968	\$ 166,566	\$ 56,484	\$ 110,082
Fire Department reserves	188,855	-	-	653,500	842,355	572,157	270,198
Industrial park reserve	80,765	-	-	-	80,765	-	80,765
Library reserve	1,822	-	-	23,557	25,379	944	24,435
Parks and recreation reserves	42,439	-	2,000	11,331	55,770	8,954	46,816
Police Department reserves	6,081	-	50,000	16,850	72,931	21,250	51,681
Public works reserves	382,213	-	(2,000)	-	380,213	36,000	344,213
Community center reserves	365	-	-	-	365	-	365
Re-evaluation reserve	(10,862)	-	-	-	(10,862)	-	(10,862)
Mama Bear	(229)	-	-	180	(49)	157	(206)
Fort Fairfield rail line	7,798	-	-	911	8,709	-	8,709
Community bandstand	178	-	-	5	183	-	183
Community clock	18	-	-	-	18	-	18
Tough Tater/Tots	2,182	-	-	-	2,182	132	2,050
Sesquicentennial	150	-	-	80	230	150	80
Meadows Development TIF	21,762	-	-	29,574	51,336	29,574	21,762
Stray animals	7,890	-	-	1,096	8,986	6,312	2,674
Riverside Park	2,720	-	-	921	3,641	914	2,727
Giggey's Boat Landing Dock	557	-	-	-	557	-	557
Farm Park	(101,193)	-	101,193	-	-	-	-
Festival reserve	21,410	-	-	24,037	45,447	32,071	13,376
Spec Building	349	-	-	-	349	-	349
Revolving loan funds	18,602	-	-	550	19,152	-	19,152
	<u>\$ 888,470</u>	<u>\$ -</u>	<u>\$101,193</u>	<u>\$764,560</u>	<u>\$1,754,223</u>	<u>\$765,099</u>	<u>\$ 989,124</u>

TOWN OF FORT FAIRFIELD, MAINE

Schedule 7

Schedule of Revenues, Expenditures and Changes in Fund Balance
For Non-Major Funds
For the Year Ended June 30, 2023

	Special Revenue					
	<u>Cemetery</u>	<u>Library</u>	<u>Police Department Grants</u>	<u>Library</u>	<u>Other</u>	<u>Total Non-major Funds</u>
REVENUES						
Federal and state assistance	\$ -	\$ -	\$ 1,749	\$ 50,767	\$ 115,367	\$ 167,883
Other revenue	-	1,031	-	-	-	1,031
Interest income	<u>22</u>	<u>521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>543</u>
Total Revenues	<u>22</u>	<u>1,552</u>	<u>1,749</u>	<u>50,767</u>	<u>115,367</u>	<u>169,457</u>
EXPENDITURES						
Program expenditures	<u>-</u>	<u>37,727</u>	<u>1,894</u>	<u>21,162</u>	<u>115,367</u>	<u>176,150</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	22	(36,175)	(145)	29,605	-	(6,693)
FUND BALANCE (DEFICIT) - JULY 1	<u>2,383</u>	<u>84,594</u>	<u>9,429</u>	<u>4,604</u>	<u>(128)</u>	<u>100,882</u>
FUND BALANCE (DEFICIT) - JUNE 30	<u>\$ 2,405</u>	<u>\$ 48,419</u>	<u>\$ 9,284</u>	<u>\$ 34,209</u>	<u>\$ (128)</u>	<u>\$ 94,189</u>

TOWN OF FORT FAIRFIELD, MAINE

Schedule 8

Schedule of Property Taxes - General Fund
For the Year Ended June 30, 2023

	<u>Total</u>	<u>2023/2024 Taxes</u>	<u>2022/2023 Taxes</u>	<u>2021/2022 Taxes</u>	<u>Prior Taxes and Liens</u>
UNCOLLECTED AT JULY 1	\$ 609,815	\$ -	\$ (29,467)	\$ 295,244	\$ 344,038
2022 COMMITMENT (\$186,719,800 @.026500)	<u>4,948,075</u>	<u>-</u>	<u>4,948,075</u>	<u>-</u>	<u>-</u>
COLLECTIONS	4,770,799	20,294	4,464,326	253,732	32,447
ABATEMENTS	255	-	-	255	-
WRITTEN OFF	<u>311,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>311,591</u>
	<u>5,082,645</u>	<u>20,294</u>	<u>4,464,326</u>	<u>253,987</u>	<u>344,038</u>
UNCOLLECTED AT JUNE 30	<u>\$ 475,245</u>	<u>\$ (20,294)</u>	<u>\$ 454,282</u>	<u>\$ 41,257</u>	<u>\$ -</u>
REPRESENTED BY:					
Real Estate Taxes	\$ 472,862	\$ (20,275)	\$ 451,919	\$ 41,218	\$ -
Personal Property Taxes	<u>2,383</u>	<u>(19)</u>	<u>2,363</u>	<u>39</u>	<u>-</u>
	<u>\$ 475,245</u>	<u>\$ (20,294)</u>	<u>\$ 454,282</u>	<u>\$ 41,257</u>	<u>\$ -</u>

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 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, 2023, 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 27, 2023.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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 27, 2023

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 on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Fort Fairfield, Maine's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2023. The Town of Fort Fairfield, Maine's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Fort Fairfield, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance 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 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Fort Fairfield, Maine's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of Fort Fairfield, Maine's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Fort Fairfield, Maine's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material

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

Auditors' Responsibilities for the Audit of Compliance (Continued)

noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Fort Fairfield, Maine's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Town of Fort Fairfield, Maine's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Fort Fairfield, Maine's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Fort Fairfield, Maine's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Felch & Company LLC

October 27, 2023

TOWN OF FORT FAIRFIELD, MAINE

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: *unmodified*

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiencies identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiencies identified that are not considered to be material weakness(es)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Type of auditors' report issued on compliance for major programs: *unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
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Identification of major programs:

Department of Housing and Urban Development

Community Development Block Grant
2019 Public Infrastructure Program CFDA #14.228

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
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SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

TOWN OF FORT FAIRFIELD, MAINE

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass- through Grantor's Number	Disburse- ments
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State of Maine Department of Economic and Community Development			
CDBG - 2019 Public Infrastructure	14.228	N/A	\$ 721,794
CDBG - Economic Development Program - Thibeaup Farms	14.228	N/A	<u>93,317</u>
Subtotal - U.S. Department of Housing and Urban Development			<u>815,111</u>
<u>National Endowment for the Humanities</u>			
Direct Award - Promotion of the Humanities	45.129	N/A	<u>19,200</u>
Subtotal - National Endowment for the Humanities			<u>19,200</u>
Total			<u>\$ 834,311</u>

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Fort Fairfield, Maine and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation, of the basic financial statements.

NOTE B – BASIS OF PRESENTATION

Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal financial assistance programs administered by the Town, an entity as defined in the notes to the financial statements.

Pass-through Programs

Where the Town receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Federal Assistance Listing Number (FALN) advised by the pass-through grantor.

NOTE C – INDIRECT COSTS

The Town has elected not to use the 10% *de minimis* indirect cost rate allowed under the Uniform Guidance.

NOTE D – MATCHING COSTS

Matching costs that represent the Town's share of certain program costs, if any, are not included in the Schedule of Expenditures of Federal Awards.

TOWN OF FORT FAIRFIELD, MAINE

Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

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 had not been given monthly financial statements to review at meetings.

Status: Corrected.

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.

Status: Corrected.

Municipal Services Directory

www.fortfairfield.org

Town Manager 472-3800

EMERGENCY – 911

Animal Control 472-3808

FF Elementary School 472-3290

Community Dev. Dir. 472-3805

FF Middle/High School 472-3271

Code Enforcement 472-3805

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

Superintendent's Office 472-4455

Tax Assessor 472-3805

Property Valuation
Tax Maps

Tax Collection 472-7803

Foreclosure Notices
Tax Bills
Tax Liens

General Assistance 472-3803

Utilities District 472-1391

Water/Sewer Bills

Police Dept. Non-Emerg. 472-3808

Aroostook Waste Solutions 472-7840

Landfill Permits

Fire Dept. Non-Emerg. 472-3809

Smoke Detectors
Residential Fire Inspections

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

Public Works Department 472-3884

Housing Authority 476-5771

Library 472-3880

Parks & Recreation 472-3882

Swimming Pool 472-3883