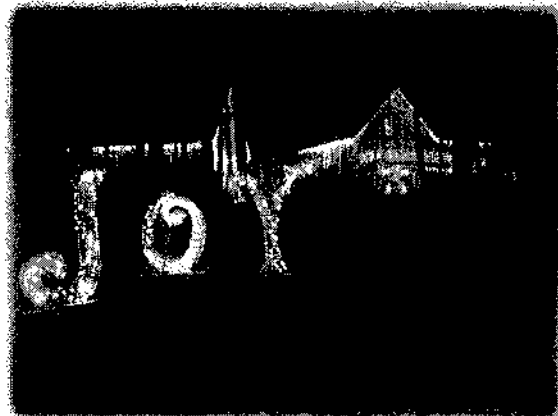


Town of Fort Fairfield

Annual Report

July 1, 2020 – June 30, 2021



TOWN OF FORT FAIRFIELD

WHEREAS, The Spirit of America Foundation established in Maine to encourage volunteerism and commendable community service, and

WHEREAS, The Fort Fairfield Quality of Place Council continually shows itself to be a dedicated, dynamic service organization within the community of Fort Fairfield, and

WHEREAS, The Fort Fairfield Quality of Place Council has shown a commitment to initiate and take actions that enrich the quality of life for Fort Fairfield citizens, and implemented ways to improve the quality of life within the community of Fort Fairfield, and

WHEREAS, The Fort Fairfield Quality of Place Council has had a significant impact on the lives of the citizens of Fort Fairfield, and

WHEREAS, The Fort Fairfield Quality of Place Council works with other organizations, volunteers and committee members to greater the impact of their service projects within the community of Fort Fairfield, and

WHEREAS, It is most appropriate that we recognize the accomplishments of the Fort Fairfield Quality of Place Council.

NOW, THEREFORE, We, the Town Council of Fort Fairfield, do hereby recognize the Fort Fairfield Quality of Place Council on this day January 19th, 2022, for their exemplary citizenship and outstanding achievements and honors brought upon this community as the Town of Fort Fairfield Spirit of America Award Winner.

Fort Fairfield Quality of Place Council

TOWN OF FORT FAIRFIELD 2021 SPIRIT OF AMERICA AWARD

throughout the Town of Fort Fairfield, and further extend appreciation to our Fort Fairfield Quality of Place Council to all their Members for the vital services they perform and their exemplary dedication to our community.

FORT FAIRFIELD TOWN COUNCIL

Robert E. Kilcollins, Chairman

Melissa S. Libby

Mitchell J. Butler

Kevin C. Pelletier

James R. Ouellette

ATTEST: _____ DATE: _____

Neadra E. Dubois, Council Secretary

FILED: _____ DATE: _____

Neadra E. Dubois, Town Clerk

DIRECTORY OF TOWN OFFICIALS

As of July 1, 2021

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

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2021 Town Council



Mitchell J. Butler – Chair



Mark M. Babin



Robert E. Kilcollins



Melissa S. Libby



Scott T. Smith



Town of Fort Fairfield

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



Dear Citizens of Fort Fairfield, preparation of the annual report requires a team effort and I would like to personally acknowledge the outstanding efforts and patients provided by our Department Heads and Councilors. Their efforts in conjunction with the Town Manager and our auditors have provided informative content that identifies projects, accomplishments and work efforts to produce a useful and accessible report on how our local government operates.

The Annual Report is designed to explain the municipal programs and services delivered to the community over the course of the most recent fiscal year, 2020-2021. The Annual Report includes identifying how each department's work relates to the Town Council's goals and objectives. The Annual Report highlights key departmental projects, programs, and metrics as well as providing budgetary comparisons between adopted and actual expenditures for the year.

For this fiscal year our general fund balance of \$215,207 was utilized to offset decreased revenues from the State to help balance the budget for fiscal year 2021/2022 and rebuild our capital improvement accounts. This enables us to continue to provide the services the citizens require and properly maintain our vehicles, equipment and properties. Our Capital assets increased \$160,772 during the year. Additions of \$813,910 were offset by depreciation charges of \$496,538 and net disposals of \$156,600. The Town began the new Fort Fairfield Fire Rescue Department in December 2019. Long term debt activity in connection with the addition of ambulance services, the Town had debt proceeds of \$590,000. During the year, the Town made debt payments totaling \$264,680 for a net increase of \$325,320. Our general fund budgetary highlights included income for this fiscal year at \$6,798,942, which is \$179,956 over the budgeted amount, our total expenses were \$6,538,949, which were \$346,685 under budget resulting from savings in a number of our Departments. It is our goal to provide expected services while constantly working to minimize expenses regardless of budget authorization. The Department Heads worked extremely hard to reduce their overall costs in a constrained fiscal environment.

The Town of Fort Fairfield is a Town Council-Town Manager form of government. The Town Manager is the chief administrative officer for the Town, responsible to the Town Council for the management of all Town affairs as provided for in the Town Charter. The Town Manager, working with the individual Town Department Directors, is also responsible for the performance of all Town departments.

It has been my pleasure to work for the Town Council, Town Staff and the Citizens of Fort Fairfield. Their dedication and diligent hard work have been evident throughout my time here. I have seen and experienced an undeniable passion for the ensuing possibilities for Fort Fairfield and a continued investment in this community's development.

I have enjoyed the conversations and opportunities to meet with the Citizens of Fort Fairfield and I would encourage all of you to stop by the Town Office with your questions, comments and concerns so we may all work together to strengthen and build this community in its future growth and development.

Yours truly, Andrea L. Powers, MPA, Town Manager

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

3 State House Station

Augusta, ME 04333

Telephone: 287-1505

TTY Line: 287-1583

Home:

312 State Street

Presque Isle, ME 04769

Phone: (207) 227-0569

Email: Trey.Stewart@legislature.maine.gov**STATE HOUSE DISTRICT 148****David H. McCrea**

2 State House Station

Augusta, ME 04333-0002

1-800-423-2900

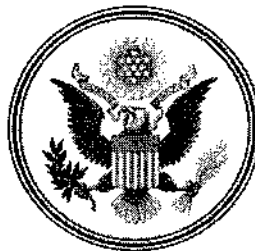
TTY Line: 287-4469

Home:

89 Morse Road

Fort Fairfield, ME 04742

Phone: (207) 227-4903

Email: David.McCrea@legislature.maine.gov**GOVERNMENTAL REPRESENTATIVES**

U.S. Senator Susan Collins

25 Sweden St., Suite A

Caribou, ME 04736

Phone: (207) 493-7873

U.S. Congressman Jared Golden

7 Hatch Drive Suite 230

Caribou, ME 04736

Phone: (207) 492-6009

U.S. Senator Angus King

169 Academy St., Suite A

Presque Isle, Maine 04769

Phone: (207) 764-5124



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

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. But that is our reality, and it is my responsibility to guide our state through this time, to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 has wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have been working to get as many shots into the arms of Maine people as quickly and efficiently as possible.

While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up. In the coming months, I look forward to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. We also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

A handwritten signature in black ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.

SUSAN M. COLLINS
MAINE

U.S. SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1804
(202) 224-2122
(202) 221-1683 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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


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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(207) 224-5344
Website: www.angusking.senate.gov

United States Senate

WASHINGTON, DC 20510

January 3, 2022

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

Dear Friends,

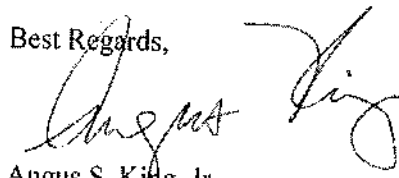
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged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

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

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

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

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8282

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 943-8090

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-8216

PORTLAND
1 Pleasant Street, 11th Fl.
Portland, ME 04101
(207) 245-1805

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04768
(207) 764-5124



Harold "Trey" Stewart III
Senator, District 2

130th MAINE SENATE

3 State House Station
Augusta, ME 04333

An Update from Senator Harold "Trey" Stewart III

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled by the trust you have put in me and can assure you that I will continue to work tirelessly on your behalf.

As you are aware, Maine is in the midst of the one of its greatest difficulties both in public health and economic downturn. The 130th Maine Legislature faces the challenge posed by a \$1.4 billion budget shortfall and perhaps more than ever before, state government must learn to live within its means.

As we move through the Legislative session I will be mindful of this and will do my best to hold the line on any new taxes or unneeded borrowing. Like you and your family, state government must tighten its belt in slow economic times and make the difficult, but necessary decisions that will allow us to weather the storm.

At the same time, it is very important that we restore a sense of balance in state government where both the Governor and the Legislature work together on behalf of you, our constituents. This is even more important given the unusual nature of how and where this Legislature will meet, given the safety considerations required by the global pandemic. However the legislative process plays out, it is imperative that the public continue to have access to and play a critical role in the work of the Legislature. These will be a few of my priorities this coming year.

In addition to addressing these challenges, I will be serving on two legislative committees this session: Energy, Utilities, and Technology; Health Coverage, Insurance, and Financial Services.

Again, thank you for electing me to serve you in the State Senate. The 130th Legislature certainly has a great deal of work to do, but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or trey.stewart@legislature.maine.gov if you have comments, questions or need assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in dark ink, appearing to read "Trey Stewart".

Harold "Trey" Stewart III
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

David Harold McCrea

P.O. Box 513

Fort Fairfield, ME 04742

(207) 227-4903

David.McCrea@legislature.maine.gov

Dear Fort Fairfield Neighbors:

Thank you for the opportunity to represent you in the 130th Legislature. It is truly an honor to serve our community. This legislative session has looked quite different because of the COVID -19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely, with both legislators and the public participating via the internet. During this period of remote work, I've worked harder and for longer hours than any time during my four years of service.

A big part of continuing to legislate accessibly and transparently is to keep you informed about the process. All our work is available to access online, either live or after the fact, and I encourage you to visit www.legislature.maine.gov if you are interested. I also hope you will feel free to contact me with any questions about our proceedings.

Our major focus this session is the creation of a balanced two-year state budget. We have made strides towards this by the passage of the Back-to-Basics Budget which covered current and essential services, including property tax relief, school funding and support for rural hospitals, nursing homes and health clinics.

As we consider the second part of our budget, I will be looking to support our working families and businesses. We can do this by expanding high-speed internet coverage, augmenting workforce training and investing in Maine's large infrastructure network. This session I have submitted a major piece of legislation, LD 80, aimed at investing in high-speed internet and broadband infrastructure specifically to support family farms, businesses and residences like those in our area.

This session, I continue to serve on the Agriculture, Conservation and Forestry Committee. As Mainers, we have deep ties to the land, both for our livelihoods and for recreation. I am pleased to again have the opportunity to work on policies that will help protect those lands and the industries they support.

I also continue to serve on the Education and Cultural Affairs Committee. One of our top priorities this session will be to craft legislation that will help teachers and students navigate the devastating effects the pandemic has had on our schools.

Please contact me if I can be of any help to you and your family, or if you want to discuss any legislation. I fully welcome your questions and feedback.

Respectfully,

David McCrea
State Representative

District 148 Caswell, Easton, Fort Fairfield, Hamlin, Limestone, Presque Isle (part), Stockholm,
and Cyr Plantation, plus the unorganized territory of Connor Township

BOARDS AND COMMITTEES

As of July 1, 2021

Library, 5 Year			Economic Development Board	
Jennifer Gaenzle, Librarian			Shane McGillan	2022
John Krause	2025		Reginald St. Pierre	2023
Brianne Bubar	2026		Stev Rogeski	2024
Sue LeVasseur	2022		Ronald Jalbert	2024
Shawn Newell	2023		Kevin Pelletier	2022
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	2022
Todd Maynard	2024		Mark Roy, Alternate	2022
Gorge McLaughlin	2022		Vacant	2023
			Kendall F. Stratton, II	2024
Zoning Board of Appeals, 5 year			John Chartier	2024
Greg Murchison	2025			
Kendall Shaw	2026		Housing Authority, 5 Year	
John Houghton	2022		Anne Blanchard	2021
George McLaughlin	2022		Randolph Bouchard	2025
Jeffery Murchison	2024		David Donovan	2021
			Donna Currie	2022
Community Development Advisory Bd			Kerby Doughty	2022
Richard A. Levesque, Jr., Ex Officio			Andrew Coiley	2023
Andrea L. Powers, Ex Officio			Duska Day	2024
Jeffery Armstrong				
Dan Ayoob			Fair Hearing Authority	
Susan Fitzherbert			Gloria McLaughlin	
Kendall Shaw			Richard Langley	
Gary Sirois			Greg Murchison	
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	2022
Mark Roy	2022		Nancy LeVasseur	2022
Adam Swanson	2022			
Town Council, 3 Year			MSAD#20 School Board, 3 Year	
Robert Kilcollins	2023	Expires 12-31-2023	Bradley Laster	2022
Scott Smith	2021	Expires 12-31-2021	Chalice White	2023
Mark Babin	2021	Expires 12-31-2021	Amanda McLaughlin	2023
Melissa Libby	2022	Expires 12-31-2022	Christina Theriault	2021
Mitchell Butler	2022	Expires 12-31-2022	Renis LeVasseur	2021
REQUIRES PUBLIC VOTE			REQUIRES PUBLIC VOTE	

Town Clerk Report

REGISTRATIONS

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

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

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

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

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

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

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

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

Monthly Excise Tax Collected **Fiscal Year: July 1, 2020 – June 30, 2021**

July 2020	133,571.43
August 2020	59,794.71
September 2020	55,353.41
October 2020	57,804.33
November 2020	33,929.40
December 2020	37,555.82
January 2021	32,561.12
February 2021	38,512.18
March 2021	59,835.68
April 2021	62,664.53
May 2021	60,606.85
June 2021	65,902.86
Total:	698,089.32

RECREATIONAL VEHICLES

- When re-registering a recreational vehicle such as a boat, ATV or snowmobile, bring your old registration to renew. If new, bring proof of sales tax paid, the temporary registration and the length and motor size if you are registering a boat. If purchasing from an individual, have your bill of sale indicating the serial number and the seller's name and address.
- ATV registrations are \$46.00 for a renewal and \$47.00 for new.
- Snowmobiles are \$46.00 renewal and \$47.00 for new.
- Boat registration fees and excise vary according to the motor horse power 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	128
Snowmobile	193
Non-Resident Snowmobile	4
ATV's	185
Non-Resident ATV's	4

DOGS

- The fees for licensing dogs are \$6.00 for neutered/spayed dogs (with provided neutering/spaying certificate) and \$11.00 for dogs that are not spayed/neutered. You must also show the clerk the rabies certificate (not the tag).
- If a dog is not re-licensed by January 31st, a **mandatory \$25 late fee per dog** is assessed on Feb. 1st. **No exceptions or waivers of the late fee(s) per Maine State Law.**
- The State of Maine has a LEASH LAW and we ask that you abide by it.
- We all know Fido has to go, so please be considerate and pick up after your four-legged friends while out enjoying your walks together.

DOG LICENSES ISSUED

VITAL RECORDS

Marriage licenses are \$40.00. Please contact the Town Office at 472-3800 to set up an appointment to file your wedding intentions.

Remember to bring 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 re-apply and pay another \$40 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 at the same time.

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

VITAL STATISTICS

Marriages Recorded	15
Births Recorded	37
Deaths Recorded	39

HUNTING AND FISHING LICENSES

When obtaining a hunting or archery 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.

The over 70 lifetime license and the Disabled Veteran's license include all necessary permits or stamps. These licenses do **not** include permits issued in a lottery system.

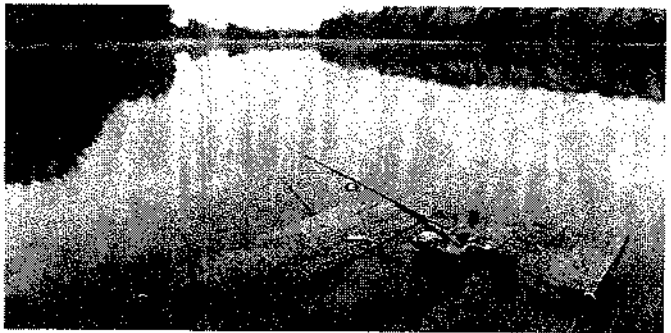
Applications can be picked up at the Town Office

HUNTING & FISHING LICENSES ISSUED

(License year: 2020/2021)

Hunting	125
Non-Resident Hunting	0
Fishing	157
Non-Resident Fishing	2
Hunting/Fishing Comb	84
Over 70 Hunting	8
Junior Hunt	23
Apprentice Hunt	3

Some recreational law books may no longer be available at the Town Office. Please go to the Inland Fisheries website at www.maine.gov/ifw for more information.



COPIES

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

DOMESTIC PARTNERSHIPS IN MAINE

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

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

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

QUESTIONS

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

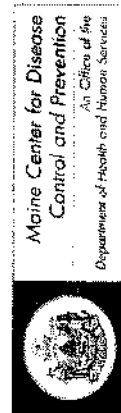
Maine Center for Disease Control and Prevention
(Maine CDC)
Vital Records Office
220 Capitol Street
11 State House Station
Augusta, Maine 04333-0011
(207) 287-3771

DHHS Non-Discrimination Notice

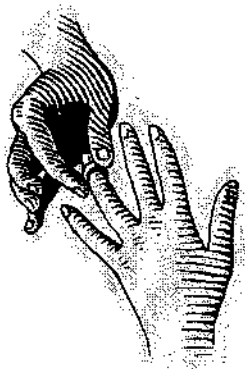
The Department of Health and Human Services (DHHS) does not discriminate on the basis of disability, race, color, creed, gender, sexual orientation, age, or national origin, in admission to, access to, or operations of its programs, services, or activities, or its hiring or employment practices.

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

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



R 10/2017



PLANNING YOUR MARRIAGE IN MAINE

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

This pamphlet is designed to assist you in planning your marriage ceremony. It contains valuable information that you need to know to ensure that your marriage plans go smoothly. The information applies to residents and nonresidents.

RELATIONSHIP

Marriage is not permitted in Maine between two people who are related by blood to one another under Title 19-A, §651 (3) with the following exception:

If the parties recording notice of their intentions to marry are related (first cousins) as described in Title 19-A, section 701, subsection 2, the parties shall submit to the clerk, at the time of recording their intentions to marry, a certificate from a physician stating that the parties have received genetic counseling from the physician.

AGE/PARENTAL CONSENT

A person who has reached the age of 18 may marry without parental consent. If either party is under the age of 18 they MUST have consent from the parent(s) or legal guardian before the marriage license can be issued. The parent(s) or guardian may appear in person before the municipal clerk where the license was applied for and give consent, or they may give consent in writing before a notary public to be presented to the clerk. Also, when person(s) under the age of 16 years intend to marry, the municipal clerk must notify the Judge of Probate when marriage intentions are filed in their office. If no written consent from the judge has been received by the 30th day after the intentions are filed, consent shall be considered as received and the clerk may issue the license.

IF YOU HAVE BEEN MARRIED BEFORE

If either party has been married before and are divorced or widowed, a certified copy of documentation showing how the last marriage ended is required.

FILING INTENTIONS/FEEs

The first step in obtaining a marriage license is to have the marriage intentions recorded in writing. Both parties must sign the intentions, stating they are free to marry. There is a \$40.00 fee to obtain a marriage license.

If either of the parties are residents of Maine, they must file their intentions at the municipal office in the town or city in which one of them resides.

If only one party to the marriage resides in Maine and the other party resides outside the state of Maine, then both parties must file their intentions at the municipal office in the town/city where the resident lives.

If neither one of the parties is a resident of Maine, they must file intentions, but may file in any municipal clerk's office. Once the intentions are filed and the license is issued, the parties are free to marry anywhere within the State.

WAITING PERIOD

There is NO waiting period in the State of Maine. Once the intentions are filed, the license may be issued immediately.

OBTAINING YOUR MARRIAGE LICENSE

Once the intentions have been filed, the two parties have signed the marriage license, and all other requirements for obtaining a marriage license have been met, the marriage license may be issued to the either party. The license must be used within 90 days (not three months) from the date the intentions were filed.

PERSONS AUTHORIZED TO SOLEMNIZE MARRIAGES IN MAINE

If a resident of this state:

- ❖ A justice or judge;
- ❖ A lawyer admitted to the Maine Bar;
- ❖ A notary public; and

Whether a resident or nonresident of the state and whether or not a citizen of the United States:

- ❖ An ordained minister of the gospel;
- ❖ A cleric engaged in the service of the religious body to which the cleric belongs; or
- ❖ A person licensed to preach by an association of ministers, religious seminary or ecclesiastical body.

If a nonresident of the State of Maine:

- ❖ A nonresident of Maine who has a temporary registration certificate issued by the Maine CDC vital records office.

THE CEREMONY

After the marriage ceremony has taken place, the person who performed the ceremony is responsible for completing the ceremony section of the marriage license. This includes obtaining signatures of two (2) witnesses and the signature of the officiant. The person performing the ceremony (officiant) CANNOT be one of the two witnesses to the ceremony. **THE MARRIAGE LICENSE MUST BE COMPLETED IN BLACK INK ONLY!!** Once the ceremony has taken place and the ceremony section has been completed, the officiant is then responsible for filing the license(s) with the municipal clerks at the municipality where the license was issued within 7 days.

*If a Maine resident goes to another state to get married to avoid Maine requirements, or if a nonresident comes to Maine to avoid the requirements of his/her state of residence, the marriage is considered to be null and void.

TAX ASSESSOR'S REPORT

Richard A. Levesque, Jr.

The Assessor's Office is responsible for the valuation and record of 2324 accounts in the Town of Fort Fairfield. The value of the property in Fort Fairfield as of April 1, 2021 breakdown as follows:

Real	\$237,106,770
Personal	<u>4,329,468</u>
Total Valuation	\$241,436,238
Exempt	<u>55,439,200</u>
Net Taxable Valuation	\$185,997,038

The mil rate for April 1, 2021 was set at .01950 and will provide \$3,626,942.24 total dollars. Tax dollars will be used as follows for the 2021-2022 tax year:

County Tax	\$267,563.00	7.38%
Municipal Appropriation	1,216,994.24	33.55%
SAD #20	<u>2,142,385.00</u>	<u>59.07%</u>
Total Commitment	\$3,626,942.24	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, 2022.

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, 2022. 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, 2022 and declare the homestead they owned on April 1, 2022 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, 2022. Homeowners who qualified for exemption for tax year 2021 and whose homestead status has not changed for 2022 need not reapply.

Tax Assessor (con't)

Equalization Program

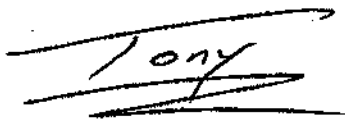
The State of Maine has mandated that all municipalities must achieve certain minimum assessing standards. Included in these assessing standards is a provision for a physical inspection and inventory of each real parcel and personal property account at least every 4 years.

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", with a horizontal line drawn through it.

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

Requests for 2022-2023 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, 2022 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, 2022, 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, 2022 in the municipality of Fort Fairfield.
 - a. Commercial Machinery or Equipment of stores, shops, garages, business Yes No
 - b. Farm Machinery, field use for crop production and harvesting Yes No
 - c. Agricultural Equipment used for grading, storing, shipping, etc. Yes No
 - d. Office Furniture and Fixtures Yes No
 - e. Other miscellaneous items such as vending machines, music machines or systems, meters, copiers, tanks or pumps, etc. Yes No

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

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

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

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

Taxpayer's Name (Please Print)

Taxpayer's Signature

Date

CODE ENFORCEMENT OFFICER

Richard A. Levesque, Jr.

The Town of Fort Fairfield Code Enforcement Office continues to be very active this past year. The office has issued over 130 licenses and permits as well as the inspection of projects in progress. The office is responsible to insure that all federal, state and local land use and development codes and regulations are adhered to.

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

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

The following is a summary of activities handled by the Code Enforcement Office in the 2020-2021 fiscal year:

Building Permits:

<u>New Construction</u>	<u>Permits</u>	<u>Est. Value</u>
Single Family	2	70,000
Camps	1	10,000
Multi-Family	0	0
Garages/Sheds	11	134,800
Commercial/Municipal	3	5,085,000
<u>Alteration/Repairs</u>		
Single Family	5	86,500
Multi-Family	0	0
Commercial	0	0
<u>Mobile Homes</u>		
Mobile Homes (new to locality)	0	0
<u>Demolitions</u>		
Demolition/Moving	9	<-219,500>
Totals:	31	5,103,500

The following is a summary of the Plumbing Permits issued for the 2020-2021 fiscal year:

Plumbing Permits	3
Sub-Surface Waste Disposal System	10
Total:	13

The following is a summary of the Licenses issued for the 2020-2021 fiscal year:

Victualer	(29)	Hawker & Peddler	(40)
Contractor	(4)	Special Amusement	(1)
Junkyard	(1)	Shoreland Permit	(1)
Dance	(1)	Refuse Hauler	(7)
Floodplain Permit	(1)	Site Design Permit	(1)
Total:	86 Licenses		

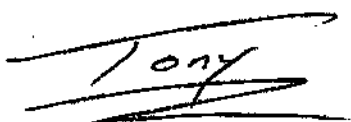
The following is a summary of other activities handled by the Code Enforcement Office in the 2020-2021 fiscal year:

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

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

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

Respectfully submitted,



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

COMMUNITY DEVELOPMENT

Richard A. Levesque, Jr.
Director

It is with great pleasure that I respectfully submit to the citizens of Fort Fairfield the following report of the activities of the Fort Fairfield Community Development Agency for the year ending June 30, 2021. 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 for the Fort Fairfield Utility District 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 Department of Economic and Community Development and the Maine Department of Agriculture, Conservation & Forestry, Bureau of Parks and Lands, Municipal/County Grant-in-Aid Program and the Northern Maine Regional Commission.

Grants Closed:

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

Grants Open:

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

Other Projects:

Advocacy for saving CDBG	Maine Potato Blossom Festival
Snowmobile Trail Grant	2020 Census Boundary Survey
FFHS Class of 1967 Book Project	MSHA/DECD Planning Forums
Solar Farm Projects	Hockenhull Brook Erosion Project
Sewer Treatment Replacement Project	Beginning with Habitat Survey
Northern Border Reg. Commission	Renewable Energy Programs
NMDC Brownfield Project	Safety Committee Audits/Meetings
MCDA Meetings	Pine Tree Trail Project
LDA Meetings	Safety Works Checklist/Meetings
Municipal Land Incentive Program	USDA Funding Opportunities
Report on Subsidized Housing in FF	MMA Survey MCDA Opportunities
Former Key Bank Upgrade/Reuse	Maine Dev. Foundation Report

Noted Acronyms:

Community Development Block Grant (CDBG), Geographic Information System (GIS),
Northern Maine Development Commission (NMDC), Loring Development Authority (LDA),
Aroostook County Action Program (ACAP), Aroostook Partnerships (AP),
Fort Fairfield Utilities District (FFUD)

Professional Affiliations:

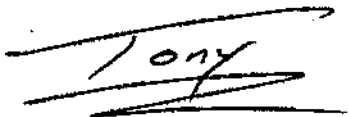
Maine Community Development Association	Council of State Community Dev. Agencies
Economic Development Council of Maine	Loring Advisory Board
NMDC Brownfield Steering Committee	Aroostook Partnerships
Nat. Assoc. of Housing and Redevelopment Off.	
Fort Fairfield Development Corp.	

LEASES

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

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

Respectfully submitted,



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



Fort Fairfield Public Library

339 Maine Street
Fort Fairfield, ME 04742
(207) 472-3880

library@fortfairfield.org
www.fortfairfieldlibrary.org

"Serving our community for over 100 years"

I am pleased to present the annual report for the Fort Fairfield Public Library for Fiscal Year 2020/2021.

The last year has been rough for everyone, but especially so on our town provided services. We found ourselves in a unique situation of trying to continue to provide our quality resources, information and technology assistance to the town, with a vastly reduced budget and staff. We were able to provide many of the normal services thanks to generous one-time gifts and grants to the library. This included many donations of books and DVDs from patrons and other libraries from around the state. A \$10,000 gift from the Phyllis Gulliver Charitable Trust in January allowed us to resume our book purchases and to update many items in our non-fiction collections that were no longer relevant.

Our online digital learning, historical archives and genealogy resources continue to be well utilized, receiving more than 23,000 visits across all resources. This was especially true for our new Fort Fairfield Vital Records Database. This database will slowly create a town "family tree" for genealogy researchers and can be found on our website.

Fortunately, while circumstances continued to curtail our ability to provide in-person programming for the year, we were able to share and provide several quality online programs. We had an enormous reaction to the video of the 1936 Winter Carnival on our Facebook page which was graciously given to us from the Maine Ski and Snowboard Museum. It was viewed and shared over 14,000 times. If you haven't had a chance to see it yet, you can find it on the Historical Archives page of our website. We continue to look forward to being able to get back to regular programming as soon as possible once we are fully staffed and restrictions loosen.

In May, we were able to replace our urns with a wonderful donation from the Wright family. Campbell's Masonry and our own Public Works Department and crew members made sure they were installed and secure so we once again have a lovely entrance to the library

We reopened our doors in June and were so happy to see so many of our friends return. We had 109 people in the door in 30 days! Our book sale at the end of June saw over 1000 books find new homes. Even though our doors are now open, we will continue to also provide our services in the alternate manner of email, telephone, curbside pickup and shut-in deliveries of material. These services included genealogy research, technical support for electronic devices, and even library card signups.

The library and staff will continue to do whatever we can to help ease the strain of our current times. We will be glad to help with anything you need, be it computer use, photocopies, town history, technology assistance, genealogy and general research, or just a place to access our 24/7 WIFI outside. The library is here and welcoming to all residents of the town and surrounding areas. Just give us a call and ask!

Respectfully,
Jennifer Gaenzle
Library Director



FORT FAIRFIELD PUBLIC LIBRARY

FY 2020/2021 Community Impact
7-1-2020 to 6-30-2021



The library had an average of **75** staffed hours per week.



WIFI was available **168** hours per week



with an average of **29** wireless uses per week



17250 free Amazon eBooks have been shared on our Pinterest Board



1520 people utilized our WIFI outside.



31 people registered for new library cards and **1265** new items were added



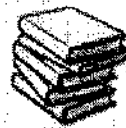
126 Learning Resources database uses and **4010** Digital Archive searches were performed



There were **174** downloads of our Cloud Library eBooks and Audiobooks



We had **4219** website visits, and Facebook reached **14271** people



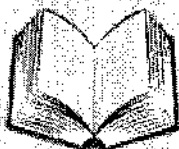
1187 Books, DVD's, Audiobooks and magazines were lent



We received over **\$15,000** in grants and donations



In the past year Staff scanned and transcribed **246** pages of school newspapers and historical documents.



and **1265** new items were added to the collection.



15 Virtual interactive programs were attended by **128** people



and we provided assistance for **143** genealogy reference questions

For every \$1 entrusted to the library \$1.51 was returned on investment. A total of \$181,802 in services were given back to the community



Fort Fairfield Public Library

339 Main Street
 Fort Fairfield, ME 04742
 207-472-3880

library@fortfairfield.org
 Website and Card Catalog
fortfairfieldlibrary.org

45 people were added to the Vital Records Database.

Over **1,000** books found new homes at our book sale



FORT FAIRFIELD

18 Community Center Drive
Fort Fairfield, Me. 04752
Phone (207) 472-3808 Fax (207) 472-3807
Matthew E. Cummings
Chief of Police



Annual Report of the Fort Fairfield Police Department

Matthew E. Cummings, Chief of Police

To the Citizens of Fort Fairfield,

I was hired on July 20, 2021 as your new Police Chief for the Fort Fairfield Police Department. Since that time, I have focused my attention on important criminal and safety matters that have been affecting our citizens over the last year when our police coverage was not as consistent as it is now. I have focused efforts into being visible in our community schools to get our youth comfortable with interacting with law enforcement and to foster a positive relationship with them at a young age.

We have been successful in hiring 2 full-time police officers and 4 part-time police officers. We have been able to provide police coverage to the community as needed and been able to respond to calls for service as they come in. Although being short staffed and working long hours, our staff has done well with making due with the amount of personnel that we currently have.

We have worked at upgrading equipment to better serve our citizens and to keep our officers safe. In-cruiser radio repeater systems have been installed in each of our cruisers giving our officers the ability to communicate with dispatch from outside of the cruisers on their portable radios. Updated body worn cameras have been purchased and are being utilized by officers to better document encounters with citizens. The body cameras serve dual purpose as evidentiary value during criminal proceedings and to mitigate complaints on police officers.

We continue to send new prospective hires to training to become police officers as well as trying to foster relationships with educational institutions to try and attract new candidates into this line of work.

Issues that continue to plague most communities in the area including our community are overdose related deaths, mental illness incidents, domestic violence, burglaries and thefts. We have been successful in prosecuting several overdose incidents where we have been able to make arrests on the people responsible for trafficking and furnishing dangerous substances to our citizens.



FORT FAIRFIELD

18 Community Center Drive
Fort Fairfield, Me. 04752
Phone (207) 472-3808 Fax (207) 472-3807
Matthew E. Cummings
Chief of Police



Our focus going into the new year will be to continue aggressive enforcement on drug trafficking to curtail the tragic deaths of our citizens from drug use and recruitment and retention of police officers to fully staff this police department to better serve and respond to calls for service. Proactive police work and police patrols to decrease unsafe traffic law violations and to deter crime.

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

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

Respectfully submitted,

Matthew E. Cummings

Chief of Police, Town of Fort Fairfield





Fire Chief
Timothy Browning

FORT FAIRFIELD

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



Deputy Fire Chief
Cody Fenderson

The Officers, Career Staff, and Paid Call Members of Fort Fairfield Fire Rescue would like to thank all of the citizens for their continued support and assistance with our department. As you are all aware, there have been big changes and lots of progress within our department and it is with great pleasure that we provide this overview of our department's work load for the Period of July 2020 through June 2021.

Call Type	This Year (20/21)	Previous Year (19/20)
Structure Fire	7	10
Wildland/Brush Fire	10	8
Vehicle Fires	4	2
Other Fires	14	5
Other Call Type FD	88	75
EMS Calls	439	0
Total Calls	562	100

While we have had some members leave, we have been able to keep our Career roster full and continue to utilize and advertise for Paid Call members. We have been able to back fill the station while crews are out on calls which has allowed us to respond to multiple EMS calls and Fire calls at once. Our average response time remains under 5 minutes even with the significant increase in additional calls. We have been able to assist other communities during times of high call volume and major incidents by providing EMS coverage to Presque Isle, Easton, and Limestone. We have also provided mutual aid for fire incidents in Easton, Caribou, and Perth Andover.

We have continued to improve the training and skills of our staff by implementing both a fire and EMS training schedule. The entire department is able to train every Tuesday night and those with EMS licenses, or interested in EMS, have a monthly training on the third Thursday of every month. In addition to this training, Career members train on both fire and EMS topics at least one additional shift per week. This has ensured that our crews are trained to the highest level possible and are current on both fire and EMS best practices.

We were able to make some functional updates to the station to help make the most use of the space we have available. We were able to remove a wall and extend our bay area, combine two rooms to create a more usable training/day room area for crews, and we were able to organize and paint the majority of the inside of the bays. These additions and changes will help the crews ensure operational readiness and have a larger, safer area to conduct trainings.

The Fort Fairfield Fire Department Volunteer association was able to continue limited fund-raising activities due to COVID 19. The association was able to present one member of the Fort Fairfield graduating class with a \$500.00 scholarship to assist on furthering their pursuit of a medical career. The associations hope to continue fundraising and be able to return to providing two scholarships in upcoming years.



Fire Chief
Timothy Browning

FORT FAIRFIELD

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



Deputy Fire Chief
Cody Fenderson

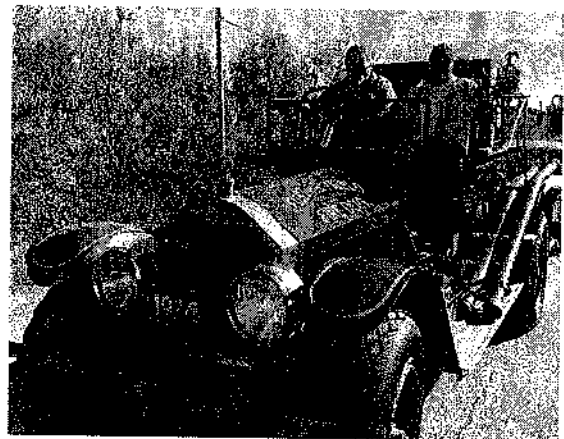
While we were unable to hold an open house this past year, we hope to be able to hold an open house in the spring of 2022 to allow everyone to come in, view the changes and updates we have made, and speak with our members. We are still able to complete smoke detector installs for those who are in need through our partnership with the American Red Cross.

If you are in need of assistance, please feel free to call the station and speak with the duty crew at 207-472-3809 or 9-1-1 for an Emergency. We are extremely grateful for all of the members of the community that have showed us support and look forward to continuing to provide you with high quality Fire and EMS coverage.

Thank you,

Timothy Browning
Fire Chief

Cody Fenderson
Deputy Fire Chief





Public Works Department

Darren Hanson - Director

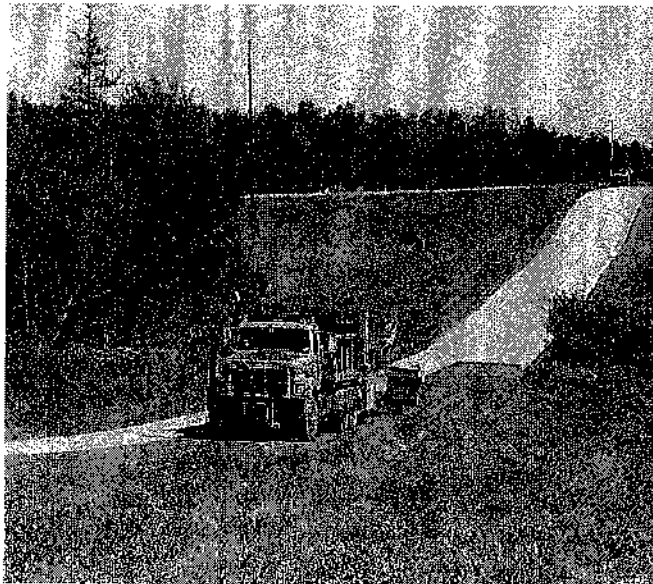
It is with great pleasure that I submit this annual report to the Town Manager, Town Council and to the Citizens of Fort Fairfield for the period of July 1, 2020 to June 30, 2021. I am also pleased to inform you the citizens of Fort Fairfield that our department was able to complete our fiscal year under budget.

In the past year Public Works has kept up with the patching on our roads, maintained ditches and shoulders as well as completed a project on McCrea Rd. which started with shimming the severely deteriorated pavement then chip sealed the road with our own work force. With shimming with cold shim material that we produced in house and chip sealing ourselves, Public Works was able to do this project for approximately \$40,000.00 per mile as opposed to the alternative of shimming with pavement and resurfacing with pavement that would have cost \$80,000.00 to \$100,000.00 per mile. Having a great Public Works crew interested in learning and trying new things will allow us to accelerate our chip sealing program rapidly if given the funding which in turn will help us to continue to build reserves for much needed paving projects

This concludes the annual report for the 2020/2021 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

Public Works Chip Sealing on McCrea Crossroad & Paving on Riverside Avenue



Parks and Recreation Department

Kevin B. Senal, Director

It was an interesting 2020/2021 to say the least! Navigating the strange new world that COVID-19 left us, and transitioning into a new sense of normal for the summer, wasn't quite what any of us had planned! We were able to open our pool this summer, with programs looking somewhat back to normal. There were lots of new rules and regulations to contend with, as well as challenges finding lifeguards, but we were able to work through all of our new challenges and provide much needed services to our community.

With all of the challenges that a COVID weary world has when trying to bring people together for recreational programming, our shining stars last year were definitely our outdoor programs. Our outdoor programs offered a safe way to be amongst friends while ensuring the safety of all involved, all while being socially distant and mask free.

We are always trying to create fun and engaging programming that will benefit all in our community. With the uncertainty of indoor winter programming, as well as the very real possibility of us not being able to transport kids on busses for our after-school ski program, we needed to rethink our entire approach. Instead of bringing our community to a trail, we would have to bring our trail back to our community. At no additional cost to the taxpayer, we were able to purchase a ski trail groomer for our department. Along with landowner permission, this gave us the ability to groom our recreational trail around the schools. This trail was used all winter by folks from all over. We saw snowshoers, skiers, and even sled dogs using the trail. The school PE classes used the trails too! It was a much needed addition during a challenging time. We were also able to start a new adult learn to ski program. This program not only teaches adults a life long fitness activity that will keep them healthy at any age, but it increased our ski rentals by 16 sets. This fiscal year saw the most skis rented by our department since I have been here.

While our traditional indoor activities such as basketball suffered, due to the fact that some parents were still nervous about COVID and some kids didn't want to have to wear masks, our non-traditional programs flourished even with mask requirements. We were able to offer an indoor archery program with a great turnout, as well as a NERF WAR where kids brought their NERF shooters in and played inside the gym. Short term programs with minimal commitment seemed to be the more successful programs for 2020/2021.

Our community ice rink was extra special last year because of the donation of café lights from Greenlaw Electric. Those lights made the rink an extra special place to be during the evenings!

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

We were able to successfully and safely partner with the Knights of Columbus for both of their soccer and basketball free throw challenges again, producing an international level winner in Gabe Theriault, who went 25 for 25 in the free throw competition!

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

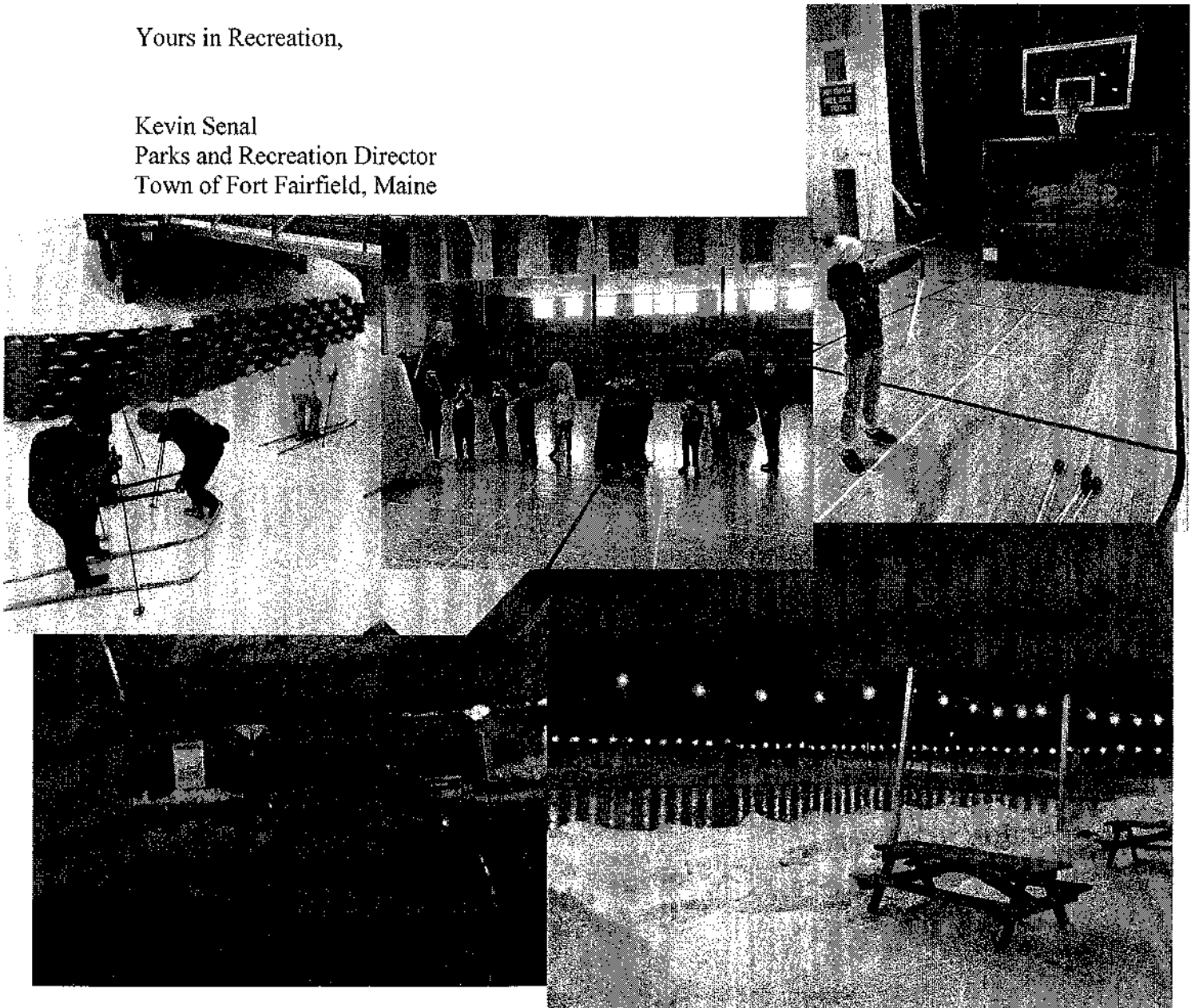
Arts and Crafts	Dodge Ball
Junior Girls All-Star Softball	Youth Soccer
Youth League Baseball	Pee Wee Soccer
Youth Baseball All-Star Team	Youth Indoor Soccer
Pee Wee Baseball	Soccer Camp
Pony League Baseball	Soccer Challenge
T-Ball Baseball	Youth Travel Soccer Team
Pitch, Hit, Run Baseball/Softball	Pee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

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

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

Yours in Recreation,

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



Fort Fairfield Utilities District

Jonathan G. Helstrom, General Manager

Financial information provided in this report is for calendar year ending December 31, 2020. A full copy of audited financials can be obtained by calling the Utilities office at 207-472-1391.

WATER DEPARTMENT

The following is a comparison of pumping rates over the past 5 calendar years. The total gallons produced are as follows:

2016	250,666,000 gallons
2017	242,536,616 gallons
2018	245,326,000 gallons
2019	84,500,500 gallons
2020	84,099,160 gallons

We continue to operate under strict mandates placed on our drinking water by the Safe Drinking Water Act, Surface Water Treatment Rule, Phase II, IV and V testing requirements, Enhanced Surface Water Treatment Rule, Department of Human Services along with the Department of Environmental Protection. The Utilities continues to provide water that is well within the limits for safe drinking water. This exemplifies the high quality of water supplied to the residents of Fort Fairfield by the Fort Fairfield Utilities District. The consistent high quality of our drinking water is due to the dedication and hard work of the water department personnel.

WASTEWATER DEPARTMENT

A total of 102,761,900 gallons were treated at the wastewater plant. This total includes 7,769,700 gallons of starch biproduct produced by Ingredion Incorporated.

In conclusion, we would like to thank all those individuals who have made our jobs easier by their cooperation and support.

Respectfully,

Jonathan G. Helstrom
General Manager

FORT FAIRFIELD UTILITIES DISTRICT
SEWER DEPARTMENT
Statements of Net Position
December 31, 2020 and 2019

	2020	2019
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 148,129	34,625
Cash - building and equipment reserves	798,166	865,493
Accounts receivable	121,995	101,029
Grants receivable	68,011	-
Due from Water Department	109,189	109,189
Materials and supplies inventory	1,622	1,673
Prepaid expenses	4,638	4,785
Total current assets	1,251,750	1,116,794
Noncurrent assets:		
Capital assets:		
Construction in progress	608,087	36,458
Operating property	5,972,027	5,972,027
Accumulated depreciation	(4,185,692)	(4,107,475)
Net capital assets	2,394,422	1,901,010
Total noncurrent assets	2,394,422	1,901,010
Total assets	\$ 3,646,172	3,017,804
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to OPEB	21,601	301
Deferred outflows of resources related to pensions	14,496	18,528
Total deferred outflows of resources	36,097	18,829
LIABILITIES		
Accounts payable	28,160	47,126
Accrued compensated absences	3,723	2,622
Interim loans payable	427,058	-
Total OPEB liability	50,608	21,537
Net pension liability	77,531	68,491
Total liabilities	587,080	139,776
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to OPEB	-	4,297
Deferred inflows of resources related to pensions	3,867	21,030
Total deferred inflows of resources	3,867	25,327
NET POSITION		
Net investment in capital assets	1,967,364	1,901,010
Unrestricted	1,123,958	970,520
Total net position	\$ 3,091,322	2,871,530

FORT FAIRFIELD UTILITIES DISTRICT
WATER DEPARTMENT
Statements of Net Position
December 31, 2020 and 2019

	2020	2019
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,793	67
Cash - building and equipment reserves	32,050	56,929
Accounts receivable	104,397	98,762
Grant receivable	-	12,990
Materials and supplies inventory	33,772	34,223
Prepaid expenses	4,638	4,785
Total current assets	178,650	207,756
Noncurrent assets:		
Other assets:		
Organization costs	7,700	7,700
Franchise and consents	1,700	1,700
Total other assets	9,400	9,400
Capital assets:		
Operating property	2,995,943	2,959,630
Accumulated depreciation	(1,406,364)	(1,362,864)
Net capital assets	1,589,579	1,596,766
Total noncurrent assets	1,598,979	1,606,166
Total assets	\$ 1,777,629	1,813,922
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to OPEB	21,601	301
Deferred outflows of resources related to pensions	14,496	18,528
Total deferred outflows of resources	36,097	18,829
LIABILITIES		
Current liabilities:		
Accounts payable	10,202	10,117
Due to Sewer Department	109,189	109,189
Accrued compensated absences	4,650	5,688
Current portion of loans payable	78,939	77,707
Total current liabilities	202,980	202,701
Noncurrent liabilities:		
Loans payable, net of current portion	245,081	324,066
Total OPEB liability	50,608	21,537
Net pension liability	77,531	68,491
Total noncurrent liabilities	373,220	414,094
Total liabilities	576,200	616,795
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to OPEB	-	4,297
Deferred inflows of resources related to pensions	3,867	21,030
Total deferred inflows of resources	3,867	25,327
NET POSITION		
Net investment in capital assets	1,265,559	1,194,993
Unrestricted	(31,900)	(4,364)
Total net position	\$ 1,233,659	1,190,629

2019 UNPAID REAL ESTATE TAXES AS OF JUNE 30, 2021

"X" INDICATES PAID AFTER

JUNE 30, 2021

Name	Year	Original Tax	Payment / Adjustments	Amount Due	Paid After 6/30/2021
BEAULIEU, JODY A	2019	1,959.20	1,622.27	336.93	X
BLIER, DONNA M	2019	648.02	0.00	648.02	X
BLIER, NORMAN MICHAEL	2019	823.16	0.00	823.16	
BLIER, NORMAN MICHAEL	2019	740.59	0.00	740.59	
BLIER, NORMAN MICHAEL	2019	120.10	0.00	120.10	X
BOURGOINE, DANIEL	2019	220.18	0.00	220.18	
BOURGOINE, DANIEL	2019	157.63	0.00	157.63	
BOURGOINE, DANIEL J	2019	307.75	0.00	307.75	
BOURGOINE, DANIEL J	2019	335.27	0.00	335.27	
BOURGOINE, DANIEL J	2019	1,010.81	0.00	1010.81	
BOURGOINE, DANIEL J	2019	197.66	0.00	197.66	
BOURGOINE, DANIEL J	2019	572.96	0.00	572.96	
BOURGOINE, DANIEL J	2019	250.20	0.00	250.20	
BOURGOINE, DANIEL J	2019	492.89	0.00	492.89	
BOURGOINE, DANIEL J	2019	580.46	0.00	580.46	
BOURGOINE, DANNY	2019	405.32	0.00	405.32	
BROOKER, MERRILEE	2019	585.47	91.99	493.48	X
BROUETTE, GERALD S	2019	520.68	0.00	520.68	X
BUTLER, ELIZABETH J	2019	628.00	0.00	628.00	X
DAIGLE, BRUCE	2019	761.79	757.47	4.32	X
DEMERCHANT, BENJAMIN JAMES	2019	1,848.98	0.00	1848.98	X
ELLIOTT, CARLEEN	2019	477.88	0.00	477.88	
FIRST NATIONAL ACCEPTANCE	2019	1,283.53	126.40	1157.13	X
GIRARD, KAREN T	2019	1,190.95	0.00	1190.95	
GRANT, HEIRS OF FRED	2019	395.32	0.00	395.32	
GRASS, HEIRS OF LARRY	2019	741.44	734.86	6.58	X
GUERRETTE, JOSH	2019	412.83	0.00	412.83	
HERSEY, LAWRENCE W	2019	272.72	0.00	272.72	
HERSEY, STEVEN R	2019	785.63	0.00	785.63	
IVERSEN, JAMES M	2019	752.75	0.00	752.75	X
JAIME, GEORGE P	2019	615.49	0.00	615.49	
LACROIX, SASHA A	2019	167.63	0.00	167.63	
LLOYD, MICHELLE	2019	275.22	0.00	275.22	
MCGARRIGLE, DAVID A	2019	1,401.12	0.00	1401.12	X
MCLAUGHLIN, DAVID C	2019	2,011.61	1,889.05	122.56	X
McQUEEN, JASON	2019	1,215.97	836.27	379.70	
MONSON, HEIRS OF SANDRA L	2019	915.73	0.00	915.73	
NOVAK, DIANE E	2019	1,143.41	661.07	482.34	
PECK, ROBERT W	2019	1,203.87	337.12	866.75	
RAYMOND, HEIRS OF DAVID M	2019	1,281.02	0.00	1281.02	
RAYMOND, SR., HEIRS OF DAVID M	2019	257.71	0.00	257.71	X
ReENERGY FORT FAIRFIELD LLC	2019	150,978.19	0.00	150978.19	
SOUCY, TAMMY D PIKE	2019	845.68	0.00	845.68	
TURCOTTE, RODNEY	2019	215.24	0.00	215.24	
TURCOTTE, RODNEY P	2019	199.17	0.00	199.17	
WARD, DARRIN J	2019	450.36	0.00	450.36	X
WORTMAN, GAILEN M	2019	963.27	0.00	963.27	
WORTMAN, GAILEN W	2019	655.52	0.00	655.52	
WORTMAN, SHELLEY R	2019	150.12	0.00	150.12	

2020 UNPAID REAL ESTATE TAXES AS OF JUNE 30, 2021

"X" INDICATES PAID AFTER

JUNE 30, 2021

		Original	Payment /	Amount	Paid after
	Year	Tax	Adjustments	Due	6/30/2021
AGRELLA, RANDEL	2020	913.48	498	415.48	X
ANDERSON, CHELSEA M	2020	169.13	0.00	169.13	X
AROOSTOOK COMMERCIAL, LLC	2020	9788.34	3780.00	6008.34	X
BAGLEY, MADISON	2020	814.88	0.00	814.88	X
BEAULIEU, JODY A	2020	2,830.44	0.00	2,830.44	
BELMAIN, FLOYD	2020	977.03	0.08	976.95	
BELMAIN, FLOYD L	2020	1,235.74	1.81	1,233.93	
BELMAIN, JESSE	2020	1,032.59	600.00	432.59	X
BERNARD, NOAH	2020	330.67	0.00	330.67	X
BIRD, BERNARD D	2020	92.25	0.00	92.25	X
BISHOP, ALYSSA J	2020	494.26	0.00	494.26	
BLACKSTONE, ORMAN	2020	6565.13	0.00	6565.13	X
BLACKSTONE, ORMAN	2020	5197.57	0.00	5197.57	X
BLACKSTONE, ORMAN	2020	1455.09	0.00	1455.09	X
BLACKSTONE, ORMAN	2020	11559.13	0.00	11559.13	X
BLACKSTONE, ORMAN	2020	1998.75	0.00	1998.75	X
BLACKSTONE, ORMAN K	2020	3163.97	0.00	3163.75	X
BLACKSTONE, ORMAN KYLE	2020	6519.00	0.00	6519.00	X
BLACKSTONE, ORMAN KYLE	2020	1978.25	0.00	1978.25	X
BLACKSTONE, ORMAN KYLE	2020	119.52	0.00	119.52	X
BLACKSTONE, ORMAN KYLE	2020	7119.65	0.00	7119.65	X
BLACKSTONE, ORMAN KYLE	2020	11622.89	0.00	11622.89	X
BLAISDELL FARM, LLC	2020	858.54	0.00	858.54	X
BLAISDELL FARM, LLC	2020	444.85	0.00	444.85	X
BLIER, DONNA M	2020	954.48	0.00	954.48	X
BLIER, NORMAN MICHAEL	2020	1,430.49	0.00	1,430.49	
BLIER, NORMAN MICHAEL	2020	1,096.75	0.00	1,096.75	
BLIER, NORMAN MICHAEL	2020	266.50	0.00	266.50	X
BLIER, NORMAN MICHAEL	2020	2,140.61	5.99	2,134.62	X
BOUCHER, BARBARA P	2020	1,148.41	900.00	264.47	X
BOUCHER, DANIEL H	2020	1,521.10	0.00	1,521.10	X
BOUCHER, DANIEL H	2020	738.62	0.00	738.62	X
BOURGOINE, DANIEL	2020	987.28	0.00	987.28	X
BOURGOINE, DANIEL	2020	317.75	0.00	317.75	
BOURGOINE, DANIEL	2020	256.46	0.00	256.46	
BOURGOINE, DANIEL J	2020	168.10	0.00	168.10	
BOURGOINE, DANIEL J	2020	216.28	0.00	216.28	
BOURGOINE, DANIEL J	2020	1,487.07	0.00	1,487.07	
BOURGOINE, DANIEL J	2020	216.69	0.00	216.69	
BOURGOINE, DANIEL J	2020	348.50	0.00	348.50	
BOURGOINE, DANIEL J	2020	338.25	0.00	338.25	
BOURGOINE, DANIEL J	2020	429.68	0.00	429.68	
BOURGOINE, DANIEL J	2020	731.85	0.00	731.85	
BOURGOINE, DANNY	2020	704.79	0.00	704.79	
BOURGOINE, EDWARD	2020	987.28	0.00	987.28	X
BROOKER, MERRILEE	2020	1,676.49	0.00	1,676.49	X
BROUETTE, GERALD S	2020	298.69	0.00	298.69	X
BUBAR, FRED A	2020	4,875.72	0.00	4,875.72	X

2020 UNPAID REAL ESTATE TAXES AS OF JUNE 30, 2021

"X" INDICATES PAID AFTER

JUNE 30, 2021

BUBAR, FRED A	2020	245.25	0.00	215.25	X
BUBAR, FRED A	2020	3,577.25	0.00	3,577.25	X
BUBAR, JR, FRED A	2020	2,757.25	0.00	2,757.25	X
BUBAR, ROXANNE M	2020	2,359.55	0.00	2,359.55	X
BUBAR, THOMAS L	2020	1,949.14	0.00	1,949.14	X
BUBAR, THOMAS L	2020	2,941.75	0.00	2,941.75	X
BUBAR, THOMAS L	2020	3,187.75	0.00	3,187.75	X
BUBAR, THOMAS L	2020	5,613.72	0.00	5,613.72	X
BUBAR, THOMAS L	2020	1,531.35	0.00	1,531.35	X
BUHRO, TIMOTHY C	2020	700.49	2.89	697.60	X
BUTLER, CATHY, DAUGHENBAUGH,	2020	512.30	0.00	512.30	
BUTLER, ELIZABETH J	2020	473.76	0.00	473.76	
CAMPBELL, CHRISTOPHER	2020	1520.49	1000.36	551.78	X
CONKLIN, DANIEL	2020	32.80	0.30	32.50	X
COTE, JOSEPH M	2020	1,251.73	0.00	1,251.73	X
COTY, GERALD D	2020	1,588.96	0.00	1,588.96	X
COTY, GERALD D	2020	425.99	0.00	425.99	X
CYR (WEBB) BRIDGET	2020	746.61	142.48	604.13	
DAIGLE, BRUCE	2020	1,182.85	0.00	1,182.85	X
DAVIS, LINDA	2020	200.70	0.00	200.70	X
DAUGHENBAUGH, LINDA	2020	165.03	0.00	165.03	X
DAVIS, LINDA	2020	200.70	0.00	200.70	X
DELONG, CHARLES R	2020	1925.57	1600.00	374.95	X
DEMERCHANT, BENJAMIN JAMES	2020	2,118.47	0.00	2,118.47	X
DEMERCHANT, JOSHUA K	2020	453.67	170.13	283.54	X
DEMIMINGS, M DIANE	2020	875.76	0.00	875.76	X
DESCHESNE, DAVID R	2020	1,066.21	222.54	843.67	X
DEWEY, MICHAEL T	2020	235.96	0.00	235.96	
DONOVAN, HARRY F	2020	1,415.12	0.00	1,415.12	X
DOODY, SAMANTHA E	2020	870.23	0.00	870.23	X
DOUGHTY (COOK), CHELSEA A	2020	1,081.79	0.00	1,081.79	
EDGECOMB, CLAUDETTE	2020	1,145.54	0.00	1,145.54	
EDGECOMB, CLAUDETTE M	2020	338.25	0.00	338.25	X
EDGECOMB, CLAUDETTE M	2020	910.82	0.00	910.82	
EGENSTAFER ROBERT	2020	1,146.36	0.73	1,145.63	X
ELLIOTT, CARLEEN	2020	492.41	0.00	492.41	
ELMER, JESSICA M	2020	1,022.34	0.00	1,022.34	X
EVERETT, DWIGHT	2020	1,184.90	0.00	1,194.90	X
FISHER, DENNIS & JOSEPH, TRUSTEES	2020	189.63	0.00	189.63	X
FORBES, DANIEL	2020	949.77	0.61	949.16	
FORSMAN, KEVIN L	2020	203.98	0.00	203.98	X
FORSMAN, KURT A	2020	1,073.38	0.00	1,073.38	X
FRANZ, EDGAR R	2020	281.88	0.00	281.88	X
GAIPO, MARK EDWARD	2020	943.00	547.15	395.85	X
GARDNER, LIBBY E	2020	221.81	0.41	221.40	X
GARFIELD, LESLIE J	2020	2.67	0.00	2.67	X
GIRARD, KAREN T	2020	909.38	0.00	909.38	
GLEW, GORDON P	2020	653.34	0.08	653.26	
GLEW, GORDON P	2020	233.29	0.00	233.29	
GOVER, MIKE	2020	815.29	0.00	815.29	X

2020 UNPAID REAL ESTATE TAXES AS OF JUNE 30, 2021

"X" INDICATES PAID AFTER

JUNE 30, 2021

GRANT, HEIRS OF FRED	2020	355.06	0.00	355.06	
GRASS, HEIRS OF LARRY	2020	1,102.00	0.00	1,102.00	
GRIFFETH, HEIRS OF OLIVE R.	2020	3,157.00	0.00	3,157.00	X
GRIFFETH, II, JOHN	2020	6,324.25	0.00	6,324.25	X
GRIFFETH, II, JOHN F.	2020	5,281.21	0.00	5,281.21	X
GRIFFETH, MATTHEW A	2020	758.50	0.00	758.50	X
GRIFFETH, MATTHEW A	2020	3,813.00	0.00	3,813.00	X
GRIFFETH, MATTHEW A. & GRIFFETH,	2020	13,265.55	0.00	13,265.55	X
GRIFFETH, STEPHEN	2020	185.73	0.00	185.73	X
GRIFFETH, STEPHEN	2020	5,495.23	0.00	5,495.23	X
GRIFFETH, II, JOHN F.	2020	1,537.50	0.00	1,537.50	X
GRIFFETH, II, JOHN F.,	2020	590.81	0.00	590.81	X
GUERRETTE, JOSH	2020	322.67	0.00	322.67	
GUIMOND, HEIRS OF CECILIA	2020	835.58	0.00	835.58	X
HANE, M.D., THOMAS	2020	2297.44	166.74	2182.57	X
HARRIS, GEORGE	2020	1869.40	1528.00	341.40	X
HASTINGS, REUBEN W	2020	514.14	200.00	314.14	
HATHAWAY, ANDREW JOHN	2020	1,742.50	0.00	1,742.50	X
HERSEY, LAWRENCE	2020	730.42	4.71	725.71	X
HERSEY, LAWRENCE W	2020	836.81	0.00	836.81	
HERSEY, STEVEN R	2020	777.57	0.00	777.57	
HOWE, (DEAN) ANGELA L	2020	1,174.65	0.00	1,174.65	X
HOYT, ALEXIA	2020	143.50	0.00	143.50	X
HOYT, ALEXIA	2020	177.33	0.00	177.33	X
HULL, MATTHEW D	2020	1,060.67	48.80	1,011.77	
HYSLOP, PAUL V	2020	953.46	370.47	582.99	X
IVERSEN, JAMES M	2020	625.50	0.00	625.50	
JAIME, ETHEL	2020	434.19	0.00	434.19	X
JAIME, GEORGE P	2020	817.54	0.00	817.54	
JOHNSTON, EDWARD I	2020	492.00	0.00	492.00	X
JONES, STUART	2020	366.13	0.00	366.13	X
KELLEY, PAUL	2020	826.97	0.00	826.97	X
KETCH, SCOTT	2020	5,657.39	0.00	5,657.39	X
KETCH, SCOTT	2020	3,989.92	0.00	3,989.92	X
KILCOLLINS, BROCK	2020	3,569.67	0.00	3,569.67	X
KINNEY, CHRISTINA	2020	715.25	0.00	715.25	X
KINNEY, RICKY	2020	1,690.64	0.00	1,690.64	
KOCH, FRANKLIN	2020	447.93	1.66	446.27	X
LACROIX, SASHA A	2020	209.92	0.00	209.92	
LANGLEY, LEE D	2020	1,480.72	0.00	1,480.72	X
LANGLEY, LINDA	2020	2,023.76	0.00	2,023.76	X
LANGLEY, LINDA	2020	881.50	0.00	881.50	X
LANGLEY, LINDA	2020	2,348.69	0.00	2,348.69	X
LEAVITT, JOANNA L	2020	753.17	350.00	419.02	X
LEAVITT, SCOTT	2020	1,067.03	0.00	1,067.03	X
LEMOINE, ROBERT	2020	1,235.74	1.81	1,233.93	X
LEVESQUE, LENNY JOSEPH	2020	930.50	0.00	930.50	
LLOYD, MICHELLE	2020	751.94	0.00	751.94	
LOGAN, MARK	2020	1,663.37	0.00	1,663.37	X
MAGUIRE, FRANCES E	2020	1,014.14	0.00	1,014.14	X

2020 UNPAID REAL ESTATE TAXES AS OF JUNE 30, 2021

"X" INDICATES PAID AFTER

JUNE 30, 2021

MCALLISTER, MATTHEW	2020	1,571.33	0.00	1,571.33	X
MCGARRIGLE, DAVID A	2020	1,872.27	0.00	1,872.27	
MCLAUGHLIN, DAVID	2020	319.39	0.00	319.39	X
MCLAUGHLIN, DAVID	2020	281.67	0.00	281.67	X
MCLAUGHLIN, DAVID C	2020	2,151.07	0.00	2,151.07	X
MCLAUGHLIN, JAMES	2020	3,163.15	0.00	3,163.15	X
MCMANN, PHILIP	2020	68.06	0.00	68.06	
MCPHERSON, (ROGESKI) NICOLE L	2020	94.10	0.00	94.10	X
McQUEEN, JASON	2020	803.19	0.00	803.19	
MICHAUD, RHONDA L	2020	351.17	0.00	351.17	X
MILLIARD, ROBERT M	2020	1,364.28	0.00	1,364.28	X
MILTON, GARY A SR	2020	276.14	0.00	276.14	X
MONSON, HEIRS OF SANDRA L	2020	998.56	0.00	998.56	
NEVERS, SHERYL F	2020	173.23	0.00	173.23	X
NICKERSON, BRENT M	2020	962.34	556.94	405.40	
NIGHTINGALE, JOHN A	2020	1,835.78	0.00	1,835.78	X
NOVAK, DIANE E	2020	902.82	0.00	902.82	
OUELLETTE, TRUST (THE)	2020	4569.86	0.00	4569.86	X
OUELLETTE, SHELLEY M	2020	417.59	254.78	166.34	X
OWENS, JANET M	2020	515.58	0.00	515.58	X
PARKER, HOWARD	2020	1235.36	606.33	630.03	X
PECK, ROBERT W	2020	1,740.86	0.00	1,740.86	
PELKEY, SYLVIA	2020	379.05	0.00	379.05	X
PELLETIER, KEVIN	2020	738.41	0.00	738.41	X
PELLETIER, VINCENT L	2020	435.22	40.00	395.22	X
PLANT, JASON K	2020	977.03	0.08	976.95	X
POITRAS, KENNETH	2020	1,949.76	0.00	1,949.76	X
PULEO, NANCY J	2020	217.30	0.00	217.30	X
RANDALL, JAMES F	2020	1,035.25	2.55	1,032.70	X
RASMUSSEN, ORAN A	2020	1,087.12	0.00	1,087.12	
RAYMOND, HEIRS OF DAVID M	2020	394.42	0.00	394.42	
RAYMOND, SR., HEIRS OF DAVID M.	2020	181.43	0.00	181.43	X
ReENERGY FORT FAIRFIELD LLC	2020	3,576.23	0.00	3,576.23	X
RIDEOUT, AMANDA	2020	55.56	0.00	55.56	X
RIVEREDGE HOLDING, LLC	2020	4,319.35	0.00	4,319.35	X
RIVEREDGE HOLDING, LLC	2020	3,602.88	0.00	3,602.88	X
RIVEREDGE HOLDING, LLC	2020	3,280.00	0.00	3,280.00	X
RUSSELL, CHARLES S	2020	1,409.17	0.00	1,409.17	X
RUSSELL, LYNN JUDITH	2020	262.40	1.85	260.55	
RUSSELL, ROBERT F	2020	3,429.86	0.00	3,429.86	X
RUSSELL, ROBERT F	2020	727.75	0.00	727.75	X
SANCHEZ, JR CHARLES MERRIMAN	2020	512.50	0.00	512.50	X
SARBANIS, II, THOMAS G	2020	348.50	0.32	348.18	
SHAMON, PAUL	2020	1148.82	1073.20	75.62	X
SHAW, JAYNE E	2020	693.72	0.00	693.72	X
SHAW JODY	2020	330.67	0.00	330.67	X
SIROIS, LISA A	2020	229.60	0.00	229.60	X
SIROIS, LISA L	2020	510.66	0.00	510.66	X
SMYTH, SR, DONALD R	2020	2,738.19	10.92	2,727.27	X
SOUCY, TAMMY D PIKE	2020	976.01	0.00	976.01	

2020 UNPAID REAL ESTATE TAXES AS OF JUNE 30, 2021

"X" INDICATES PAID AFTER

JUNE 30, 2021

ST. DENIS ROMAN CATHOLIC	2020	1,677.11	0.00	1,677.11	X
STAIRS, DANIEL D	2020	738.41	0.00	738.41	X
STAPLES, SHANNON	2020	5,091.18	0.00	5,091.18	X
STEWART, DARRYL S	2020	1.64	0.00	1.64	X
TARBOX, DUSTIN R	2020	1,451.61	0.00	1,451.61	X
THOMPSON, JR., MARTIN	2020	108.68	0.00	108.68	
TILLEY, PETER LEE	2020	27.47	0.00	27.47	
TRACY, DELORES M	2020	825.33	129.78	695.55	X
TROMBLEY, AARON R	2020	178.97	0.00	178.97	
TROMBLEY, AARON R. & MATTHEW C.	2020	357.32	0.00	357.32	
TROMBLEY, AARON R. & MATTHEW C.	2020	116.85	0.00	116.85	
TROMBLEY, HAROLD J	2020	1116.43	1007.07	109.36	X
TUCK, THALIA J	2020	998.15	0.00	998.15	X
TURCOTTE, RODNEY	2020	256.25	0.00	256.25	
TURCOTTE, RODNEY P	2020	1,356.28	0.00	1,356.28	
UP COUNTRY SCHOOL	2020	82.21	0.00	82.21	X
WARD, DARRIN J	2020	340.92	0.00	340.92	X
WASSON, RANDY J.,	2020	939.93	0.00	939.93	X
WEBB, GAIL	2020	915.94	0.00	915.94	X
WEBB, GAIL	2020	189.63	0.00	189.63	X
WHITMORE, JR., GEORGE P.	2020	194.75	2.40	192.35	X
WITHERLY, HEIRS OF MUREL	2020	120.95	0.00	120.95	
WITHERLY, HEIRS OF MUREL	2020	128.33	0.00	128.33	
WLR RESIDENTIAL PROPERTIES, INC.	2020	6,589.52	14.17	6,575.35	X
WOODCOCK, RAYMOND	2020	662.36	2.69	659.67	
WORTMAN, GAILEN M	2020	649.44	0.00	649.44	
WORTMAN, GAILEN W	2020	975.59	0.00	975.59	
WORTMAN, SHELLEY R	2020	395.65	0.00	395.65	

2019 UNPAID PERSONAL PROPERTY TAXES AS OF JUNE 30, 2021

		Original	Payment	Amount
Name	Year	Tax		Due
REENERGY FORT FAIRFIELD LLC	2019	\$311,591.57	\$0.02	\$311,591.55

2020 UNPAID PERSONAL PROPERTY TAXES AS OF JUNE 30, 2021					
		Original	Payment	Amount	Paid after
Name	Year	Tax		Due	6/30/20201
BOUCHER, BARB	2020	\$61.50	\$0.00	\$61.50	X
BUBAR, FRED A	2020	\$1,953.45	\$0.00	\$1,953.45	X
FLEWELLING, BRENT	2020	\$2,050.00	\$0.00	\$2,050.00	X
GRIFFETH, II, JOHN F	2020	\$512.50	\$0.00	\$512.50	X
GRIFFETH, II, JOHN F	2020	\$2,427.82	\$0.00	\$2,427.82	X
HALLMARK MARKETING COMPANY LLC	2020	\$80.79	\$0.00	\$80.79	X
HEWLETT PACKARD FINACIAL SERVICES	2020	\$47.44	\$0.00	\$47.44	X
HIGH SH, LLC	2020	\$54.69	\$0.00	\$54.69	X
HPE DEPOSITOR MASTER TRUST	2020	\$13.63	\$0.00	\$13.63	X
KELLYN'S CUTS	2020	\$41.00	\$0.00	\$41.00	X
LANGLEY AUTO REPAIR	2020	\$88.36	\$0.00	\$88.36	X
MAINE ANGUS PRIDE	2020	\$756.25	\$0.51	\$755.74	X
ONE OF A KIND	2020	\$41.00	\$0.00	\$41.00	X
ROGESKI, STEV/NANCY	2020	\$49.20	\$0.00	\$49.20	X
SCOTT TRANSPORTATION	2020	\$131.20	\$0.00	\$131.20	X
SUBURBAN ELECTRIC	2020	\$102.50	\$0.00	\$102.50	X
TROMBLEY, ALAN R	2020	\$391.55	\$0.00	\$391.55	X

TOWN OF FORT FAIRFIELD, MAINE
as of
JUNE 30, 2021

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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fort Fairfield, Maine as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fort Fairfield, Maine, as of June 30, 2021, 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.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary information, public pension information and other post-employment benefits information on Pages I through IV and Schedules 1 through 7 and related notes, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fort Fairfield, Maine's basic financial statements. The supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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 the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 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 November 9, 2021, on our consideration of the Town of Fort Fairfield, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 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, Maine's internal control over financial reporting and compliance.

Felch & Company LLC

November 9, 2021

Town of Fort Fairfield, Maine
Management's Discussion and Analysis
For the Year Ending June 30, 2021

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, 2021

UNAUDITED

Table 1
Net Position
(in thousands)

	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 705	\$1,388
Capital assets	<u>6,497</u>	<u>6,337</u>
Total assets	<u>7,202</u>	<u>7,725</u>
Deferred outflows of resources	<u>66</u>	<u>47</u>
Other liabilities	705	528
Bonds, leases and notes payable	<u>2,241</u>	<u>1,916</u>
Total liabilities	<u>2,946</u>	<u>2,444</u>
Deferred inflows of resources	<u>54</u>	<u>79</u>
Net position:		
Net investment in capital assets	4,256	4,421
Restricted	103	100
Unrestricted	<u>(91)</u>	<u>728</u>
Total net position	<u>\$4,268</u>	<u>\$5,249</u>

Town of Fort Fairfield, Maine
Management's Discussion and Analysis
For the Year Ending June 30, 2021

UNAUDITED

Table 2		
Changes in Net Position		
(in thousands)		
	<u>2021</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 142	\$ 21
Operating grants	119	242
General revenues:		
Property taxes	4,142	3,504
Other taxes	700	625
Federal and state assistance	514	403
Other revenues	<u>344</u>	<u>315</u>
Total revenues	<u>5,961</u>	<u>5,110</u>
Program expenses		
General government	672	733
Police	496	489
Fire and Ambulance	972	480
Safety and sanitation	238	283
Public works	1,149	1,185
Recreation	164	178
Education	2,352	2,352
Other	<u>899</u>	<u>725</u>
Total expenses	<u>6,942</u>	<u>6,425</u>
Change in net position	\$ <u>(981)</u>	\$ <u>(1,315)</u>

ANALYSIS OF FINANCIAL POSITION AND SIGNIFICANT TRANSACTIONS

In reviewing this year's financial position, the Town of Fort Fairfield's net position decreased from \$5,248,979 to \$4,268,533.

For this fiscal year our general fund balance of \$215,207 (Exhibit D) will be utilized to offset decreased revenues from the State to help balance the budget for fiscal year 2021/2022 and rebuild our capital improvement accounts. This will enable us to continue to provide the services that citizens require and properly maintain our vehicles, equipment and properties.

Town of Fort Fairfield, Maine
Management's Discussion and Analysis
For the Year Ending June 30, 2021

UNAUDITED

CAPITAL ASSETS

Capital assets increased \$160,772 during the year. Additions of \$813,910 were offset by depreciation charges of \$496,538 and net disposals of \$156,600. Please refer to the notes to the financial statements for more information. The Town began the new Fort Fairfield Fire Rescue Department in December 2019.

LONG-TERM DEBT ACTIVITY

In connection with the addition of ambulance services, the Town had debt proceeds of \$590,000. During the year, the Town made debt payments totaling \$264,680 for a net increase of \$325,320. Refer to the notes to the financial statements for more detailed information.

GENERAL FUND BUDGETARY HIGHLIGHTS

Income for this fiscal year was \$6,798,942, which is \$179,956 over the budgeted amount. Total expenses were \$6,538,949, which were \$346,685 under budget resulting from savings in a number of our Departments. It is our goal to provide expected services while constantly working to minimize expenses regardless of budget authorization. The Department Heads worked extremely hard to reduce their overall costs in a constrained fiscal environment.

FINANCIAL CONTACT

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

TOWN OF FORT FAIRFIELD, MAINE

Exhibit A

Statement of Net Position
June 30, 2021ASSETS

CURRENT ASSETS

Cash and temporary investments (Note 2)	\$ 164,513
Uncollected taxes, net of allowance for uncollectable taxes of \$461,844	338,343
Accounts receivable	164,325
	<u>667,181</u>

OTHER ASSETS

Loans receivable	5,793
Expired tax lien property	31,885
	<u>37,678</u>

NONCURRENT ASSETS

Capital assets (Note 3)	
Non-depreciable	89,079
Depreciable, net of accumulated depreciation	6,408,414
	<u>6,497,493</u>

Total assets	<u>7,202,352</u>
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<u>DEFERRED OUTFLOWS OF RESOURCES</u> (Note 1)	<u>65,453</u>
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LIABILITIES

CURRENT LIABILITIES

Accounts payable	166,862
Accrued expenses	97,987
Current portion, compensated absences	30,000
Current portion, capital lease payable	48,530
Current portion, bonds and notes payable	240,732
	<u>584,111</u>

NONCURRENT LIABILITIES

Capital lease payable, net of current portion (Note 6)	210,806
Bonds and notes payable, net of current portion (Note 6)	1,741,175
Compensated absences, net of current portion	125,657
Net other post-employment benefits liability (Note 11)	126,322
Net pension liability (Note 7)	157,475
	<u>2,361,435</u>

Total liabilities	<u>2,945,546</u>
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<u>DEFERRED INFLOWS OF RESOURCES</u> (Note 1)	<u>53,726</u>
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NET POSITION

Net investment in capital assets	4,256,250
Restricted for:	
Special revenue funds	103,218
Unrestricted	<u>(90,935)</u>

Total net position	<u>\$ 4,268,533</u>
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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, 2021

<u>Function/Programs</u>	<u>Program Revenues</u>			<u>Net (Cost)</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
General government	\$ 672,306	\$ 12,442	\$ -	\$ (659,864)
Library	92,847	-	2,885	(89,962)
Police Department	495,834	440	250	(495,144)
Community Center	105,019	-	-	(105,019)
Fire Department	971,549	119,636	-	(851,913)
Safety and sanitation	237,934	-	-	(237,934)
Public Works Department	1,149,497	-	93,148	(1,056,349)
Recreation	163,675	9,423	-	(154,252)
Education	2,351,903	-	-	(2,351,903)
Interest expense	76,430	-	-	(76,430)
Unallocated depreciation	29,079	-	-	(29,079)
Other	595,536	-	22,144	(573,392)
	<u>\$ 6,941,609</u>	<u>\$ 141,941</u>	<u>\$ 118,427</u>	<u>(6,681,241)</u>
General revenues:				
Taxes				
Property taxes, levied for general purposes				3,762,721
Homestead reimbursement and other property tax related				379,352
Excise				699,863
Federal and state aid not restricted to specific purposes				513,844
Aroostook Waste Solutions distribution				117,567
Other licenses, permits and fees				31,747
Miscellaneous revenues				195,701
				<u>5,700,795</u>
CHANGE IN NET POSITION				(980,446)
NET POSITION - JULY 1, 2020				<u>5,248,979</u>
NET POSITION - JUNE 30, 2021				<u>\$ 4,268,533</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, 2021

	<u>General Fund</u>	<u>Non-major Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and temporary investments (Note 2)	\$ 61,295	\$ 103,218	\$ 164,513
Uncollected taxes, net of allowance for uncollectable taxes of \$461,844	338,343	-	338,343
Accounts receivable	164,325	-	164,325
Loans receivable	5,793	-	5,793
Expired tax lien property	<u>31,885</u>	<u>-</u>	<u>31,885</u>
Total assets	<u>\$ 601,641</u>	<u>\$ 103,218</u>	<u>\$ 704,859</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 166,862	\$ -	\$ 166,862
Accrued expenses	<u>91,572</u>	<u>-</u>	<u>91,572</u>
	<u>258,434</u>	<u>-</u>	<u>258,434</u>
Deferred inflow of resources:			
Property taxes (Note 1)	<u>128,000</u>	<u>-</u>	<u>128,000</u>
Fund balances:			
Restricted			
Special revenue funds	-	103,218	103,218
Unrestricted			
Assigned for subsequent years' expenditures (Schedule 8)	757,110	-	757,110
Unassigned	<u>(541,903)</u>	<u>-</u>	<u>(541,903)</u>
Total fund balances	<u>215,207</u>	<u>103,218</u>	<u>318,425</u>
Total liabilities and fund balances	<u>\$ 601,641</u>	<u>\$ 103,218</u>	<u>\$ 704,859</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, 2021

	<u>General Fund</u>	<u>Non-major Funds (Schedule 9)</u>	<u>Total Governmental Funds</u>
REVENUES			
Local property taxes	\$ 3,798,761	\$ -	\$ 3,798,761
Property tax reimbursement from State	379,352	-	379,352
Abatements	(6,040)	-	(6,040)
Federal and state assistance	606,992	25,279	632,271
Excise taxes	699,863	-	699,863
Fire and ambulance department revenue	119,636	-	119,636
Aroostook Waste Solutions distribution	117,567	-	117,567
Other licenses, permits and fees	31,747	-	31,747
Interest income	24,519	2,107	26,626
Other revenues	347,980	-	347,980
TOTAL REVENUES	<u>6,120,377</u>	<u>27,386</u>	<u>6,147,763</u>
EXPENDITURES			
General government	637,832	-	637,832
Library	89,184	-	89,184
Police Department	494,849	-	494,849
Community Center	85,022	-	85,022
Fire Department	1,433,507	-	1,433,507
Safety and sanitation	205,809	-	205,809
Public Works Department	1,107,545	-	1,107,545
Recreation	143,376	-	143,376
Education	2,351,903	-	2,351,903
Debt service - principal	264,680	-	264,680
- interest	76,032	-	76,032
Other	571,758	23,778	595,536
TOTAL EXPENDITURES	<u>7,461,497</u>	<u>23,778</u>	<u>7,485,275</u>
Excess of Revenues Over (Under) Expenditures	(1,341,120)	3,608	(1,337,512)
Other Financing Sources			
Transfer to (from) other funds	(25,710)	25,710	-
Proceeds from borrowing	590,000	-	590,000
Total other financing sources	<u>564,290</u>	<u>25,710</u>	<u>590,000</u>
Net Increase (Decrease) In Fund Balance	(776,830)	29,318	(747,512)
Fund Balance - July 1, 2020	<u>992,037</u>	<u>73,900</u>	<u>1,065,937</u>
Fund Balance - June 30, 2021	<u>\$ 215,207</u>	<u>\$ 103,218</u>	<u>\$ 318,425</u>

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

TOWN OF FORT FAIRFIELD, MAINE

Exhibit E

Reconciliation of the Fund Balance in Governmental Funds
with the Statement of Net Position
June 30, 2021

Total fund balance - governmental funds (Exhibit C) \$ 318,425

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	\$ 11,901,744	
Accumulated depreciation is	<u>(5,404,251)</u>	
		6,497,493

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

Deferred outflows of resources	65,453
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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	128,000
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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	(53,726)
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Certain liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:

Notes payable	(1,981,907)	
Capital lease payable	(259,336)	
Net pension liability	(157,475)	
Net OPEB liability	(126,322)	
Accrued interest payable	(6,415)	
Accrued compensated absences	<u>(155,657)</u>	
		(2,687,112)

Total net position - governmental activities (Exhibit A) \$ 4,268,533

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, 2021

Total net change in fund balances - governmental funds (Exhibit D)	\$ (747,512)
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 capital outlays exceeded depreciation expense in the period:	
Capital outlays	\$ 813,910
Depreciation expense	<u>(496,538)</u>
	317,372
Expenses paid prior to the period due are accounted for under the non-allocated method and are, therefore, reported as expenditures in the current period in governmental funds. However, for district-wide activities, these amounts are recorded as prepaid expenses and are expensed when the item is consumed.	(32,125)
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.	(156,600)
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.	7,710
Some revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:	
Decrease in deferred property tax revenue	(30,000)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	264,680
The principal amount of loan proceeds is reported as revenue in the governmental fund. This is reported on the Statement of Net Position as an increase in debt and does not appear on the Statement of Activities.	(590,000)
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:	
(Increase) in accrued interest	(398)
(Increase) in deferred OPEB liability	(2,117)
(Increase) in deferred pension liability	(54,702)
Change in deferred inflows/outflows of resources	<u>43,246</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ (980,446)</u>

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2021

(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, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The following fund is reported as major by the Town:

Governmental Funds

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

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

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

Basis of Accounting

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

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

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

Financial Statement Amounts

Cash and Temporary Investments

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

(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, 2021

(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, 2021, the Town's deposits of \$387,534 were fully insured.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2021

(3) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Disposals	Balance June 30, 2021
<u>Governmental Activities</u>				
Capital assets not being depreciated:				
Land	\$ 89,079	\$ -	\$ -	\$ 89,079
Other capital assets:				
Buildings	5,402,740	-	-	5,402,740
Land improvements	541,820	-	-	541,820
Equipment	1,810,740	171,175	132,000	1,849,915
Vehicles	1,392,146	603,800	185,000	1,810,946
Infrastructure	2,168,309	38,935	-	2,207,244
	<u>11,315,755</u>	<u>813,910</u>	<u>317,000</u>	<u>11,812,665</u>
Less accumulated depreciation for:				
Buildings	1,459,959	102,713	-	1,562,672
Land improvements	180,565	15,024	-	195,589
Equipment	1,134,641	71,339	79,000	1,126,980
Vehicles	533,131	145,778	81,400	597,509
Infrastructure	1,759,817	161,684	-	1,921,501
	<u>5,068,113</u>	<u>496,538</u>	<u>160,400</u>	<u>5,404,251</u>
Governmental activities capital assets, net	<u>\$ 6,336,721</u>	<u>\$317,372</u>	<u>\$156,600</u>	<u>\$ 6,497,493</u>

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

<u>Governmental Activities</u>	
General government	\$ 34,863
Library	3,663
Police Department	20,533
Fire and Ambulance Department	122,962
Public Works Department	245,142
Recreation	20,299
Community center	19,997
Unallocated depreciation	<u>29,079</u>
	<u>\$496,538</u>

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

(4) SHORT-TERM DEBT

During the year, the Town issued one tax anticipation note to assist with cash flow needs until property taxes could be collected. During October through November, a total of \$500,000 was borrowed and repaid in December 2020.

In addition, the Town borrowed \$1,000,000 from Aroostook Waste Solutions in December 2020 and repaid the balance in June 2021.

(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, 2021, consisted of the following:

<u>Entity</u>	<u>Share of Bonded Debt</u>
M.S.A.D. #20	\$1,383,903
Aroostook Waste Solutions	See Note 8

(6) LONG-TERM DEBT

As of June 30, 2021, 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%.	\$ 300,000
Variable rate bond payable in annual principal installments of \$50,000 through May 2022 with interest due semi-annually. Interest on the bond ranges from .86% to 2.68%.	100,000
3.82% Note payable in monthly installments of \$8,347 principal and interest through December 2034.	1,050,773
2.25% Note payable in monthly installments of \$7,598 principal and interest through September 2027.	531,134
3.326% Capital lease payable annual installments of \$55,156 principal and interest through June 2026.	<u>259,336</u>
	<u>\$2,241,243</u>

Long-term debt activity during the year ended June 30, 2021, was as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Bonds Payable:					
Capital improvement bond	\$ 350,000	\$ -	\$ 50,000	\$ 300,000	\$ 50,000
Capital improvement bond	150,000	-	50,000	100,000	50,000
Note payable	1,109,619	-	58,846	1,050,773	60,684
Note payable	-	590,000	58,866	531,134	80,048
Capital lease payable	306,304	-	46,968	259,336	48,530
Other Liabilities:					
Compensated absences	<u>163,367</u>	<u>8,225</u>	<u>15,935</u>	<u>155,657</u>	<u>30,000</u>
	<u>\$2,079,290</u>	<u>\$598,225</u>	<u>\$280,615</u>	<u>\$2,396,900</u>	<u>\$319,262</u>

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

(6) LONG-TERM DEBT (Continued)

As of June 30, 2021, the capital improvement bonds and note payable mature as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 289,262	\$ 70,750
2023	295,055	61,332
2024	251,035	52,407
2025	257,206	43,347
2026	263,579	35,287
2027-2031	559,120	104,021
2032-2034	<u>325,986</u>	<u>22,827</u>
	<u>\$2,241,243</u>	<u>\$389,971</u>

(7) EMPLOYEES' RETIREMENT PLAN

MAINEPERS

Plan Description

The Town contributes to the Maine Public Employees Retirement System (MainePERS) which is a multiple-employer cost sharing defined benefit pension plan as a Participating Local District (PLD). Eligible employers (districts) are defined in Maine statute. As of June 30, 2020, there were 301 employers in the plan. As of June 30, 2020, the Town had 5 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 1.92%), 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 8% of their wages to the plan for the fiscal year ended June 30, 2020. The Town's contribution rate is determined through actuarial valuations.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

(7) EMPLOYEES' RETIREMENT PLAN (Continued)

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

At June 30, 2021, the Town reported a liability of \$157,475 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the Town's proportion was .0396%, which was an increase of .0060% from its proportion as measured as of June 30, 2019.

For the year ended June 30, 2021, the Town recognized pension expense of \$34,939. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 9,450	\$ 1,731
Net difference between projected and actual investment earnings on pension plan investments	10,247	-
Changes of assumptions	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>13,249</u>	<u>10,479</u>
Total	<u>\$32,946</u>	<u>\$12,210</u>

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

<u>Year Ending June 30,</u>	<u>Amounts</u>
2021	\$(3,870)
2022	7,179
2023	8,704
2024	8,723

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	2.75% plus merit component
Inflation rate	2.75%
Investment rate of return	6.75% per annum, compounded annually
Cost of living benefit increases	1.91%

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements

June 30, 2021

(7) EMPLOYEES' RETIREMENT PLAN (Continued)

Actuarial Assumptions (Continued)

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females. For recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table for males and females was used.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 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 6.75% for 2020, 2019 and 2018, 6.875% for 2017 and 2016, 7.125% for 2015 and 7.25% for 2014 and 2013. 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, 2020 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

	Current	
1% Decrease	Discount Rate	1% Increase
<u>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>
\$330,949	\$157,475	\$15,474

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, 2021

(7) EMPLOYEES' RETIREMENT PLAN (Continued)

Deferred Compensation Plan

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

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

(8) JOINT VENTURE – AROOSTOOK WASTE SOLUTIONS

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

Financial statements for this joint venture were issued and reported on by us in a separate report dated April 26, 2021. These financial statements are available from the Town. A summary of the facility's activity for 2020 is as follows:

Total assets	\$21,520,966
Deferred outflows of resources	84,232
Total liabilities	17,777,961
Deferred inflows of resources	<u>13,471</u>
Total net position	<u>\$ 3,813,766</u>
Total revenue	\$ 3,956,972
Less total expenditures	<u>3,476,051</u>
Increase in net position	<u>\$ 480,921</u>

The Town has guaranteed, together with the other member communities, three notes payable. As of December 31, 2020, the balance owed was \$6,858,151.

The State of Maine Department of Environmental Protection requires the Landfill to place a final cover on its landfill once it is closed and perform certain maintenance and monitoring functions at the 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 site. As of December 31, 2020 the estimated total cost of closure and post-closure care was approximately \$32,168,389 of which \$9,876,000 was recognized. The management of the landfill expects to use future earnings to cover the cost of closure and post-closure care. More information regarding the accounting for these costs is available in the 2020 financial statements of the Aroostook Waste Solutions.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

(9) LEASE

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

(10) TAX INCREMENT FINANCING (TIF) DISTRICT

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

The Town has established a TIF District in the form of a Credit Enhancement Agreement for the Senior Citizen Complex. Under the terms of this agreement, the Town will reimburse the taxpayer 75% of the property taxes, in order to ensure that the rental income will be sufficient to meet the operating costs of this facility as a requirement from the Maine State Housing Authority for the Complex to receive funding. This agreement will expire in 2028 when the Northern New England Housing Investment Fund ownership will be deeded to the Fort Fairfield Residential Development Corporation. For the year ended June 30, 2021, the Town abated property taxes totaling \$22,878 in connection with this agreement.

(11) OTHER POST-EMPLOYMENT BENEFIT (OPEB)

Plan Description -- Group Life Insurance Plan

The Town participates in the Maine Public Employees Retirement System (MainePERS) Group Life Insurance Plan (Plan) which is a multiple-employer cost sharing plan as a Participating Local District (PLD). Eligible employers (districts) are defined in Maine statute. As of June 30, 2020, there were 139 employers in the plan. As of June 30, 2020, the Town had 1 active employee and 6 retirees enrolled in the plan with premium paid by the Town. Other employees that participate in the plan pay the premium personally.

Benefits

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

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

Funding Policy

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements

June 30, 2021

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

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2020, using the following methods and assumptions, applied to all periods included in the measurement.

Actuarial Cost Method

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

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

Asset Valuation Method

Investments are reported at fair value.

Amortization

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll over a 30-year period on a closed basis. As of June 30, 2020, there were 10 years remaining for the PLD Plan.

The actuarial assumptions used in the June 30, 2020 actuarial valuations were based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2020 are as follows:

Salary increases	2.75% to 9.0% per year
Inflation rate	2.75%
Investment rate of return	6.75% per annum, compounded annually

Significant Actuarial Assumptions (Continued)

Assets of the Plan are pooled for investment purposes and are allocated based on the Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table:

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2021

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

Discount Rate

The discount rate used to measure the total OPEB liability for the PLD Plan was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The following table shows how the net OPEB liability as of June 30, 2020 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>
\$28,970	\$21,510	\$15,514

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

At June 30, 2021, the Town reported a liability of \$21,510 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the Plan relative to the projected contributions of all participating entities, actuarially determined. The Town's proportionate share of the collective OPEB expense is equal to the total OPEB expense multiplied by the employer's proportionate share percentage as of June 30, 2020.

For the year ended June 30, 2021, the Town recognized OPEB credit of \$2,227. At June 30, 2021, 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	\$2,656	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	537
Changes of assumptions	2,239	15,329
Changes in proportion and differences between employer premiums and proportionate share of premiums	<u>3,127</u>	<u>3,125</u>
Total	<u>\$8,022</u>	<u>\$18,991</u>

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements
June 30, 2021

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

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

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

<u>Year Ending June 30,</u>	<u>Amounts</u>
2021	\$(3,720)
2022	(3,394)
2023	(576)
2024	(1,167)
2025	(2,112)

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

Plan Description – Maine Municipal Employees Health Trust

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

Benefits

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

Funding Policy

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

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2021, 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 26, 2020 and is 2.12% per annum.

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

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

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

At June 30, 2021, the Town reported a liability of \$104,812 for its net MMEHT liability. The net OPEB liability was measured as of January 1, 2021, 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, 2021, the Town recognized MMEHT expense of \$9,881. At June 30, 2021, 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	\$ -	\$17,313
Changes of assumptions	24,485	5,212
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$24,485</u>	<u>\$22,525</u>

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

Year Ending December 31,	Amounts
2022	\$ (644)
2023	(644)
2024	(644)
2025	(648)
2026	572
Thereafter	3,968

The following table shows how the net MMEHT OPEB liability as of January 31, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>1.12%</u>	<u>2.12%</u>	<u>3.12%</u>
\$124,378	\$104,812	\$89,239

(12) RISK MANAGEMENT

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to the Financial Statements June 30, 2021

(13) RISKS AND UNCERTAINTIES

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

(14) SUBSEQUENT EVENTS

Management has reviewed subsequent events through November 9, 2021, 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, 2021

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
RESOURCES (INFLOWS):				
Property taxes	\$ 4,055,048	\$ 4,055,048	\$ 4,170,556	\$ 115,508
Federal and state assistance	569,775	569,775	606,992	37,217
Excise taxes	626,650	626,650	699,863	73,213
Licenses, permits and fees	22,070	22,070	31,747	9,677
Fire and ambulance revenue	169,556	169,556	119,636	(49,920)
Interest income	29,500	29,500	24,519	(4,981)
Aroostook Waste Solutions dividend	117,567	117,567	117,567	-
Other	137,674	137,674	136,916	(758)
Loan proceeds	802,964	802,964	802,964	-
Transfer from surplus	88,182	88,182	88,182	-
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>6,618,986</u>	<u>6,618,986</u>	<u>6,798,942</u>	<u>179,956</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	549,050	549,050	499,649	49,401
Library	118,724	118,724	87,180	31,544
Police department	514,085	514,085	447,856	66,229
Community center	109,050	109,050	99,549	9,501
Fire Department	1,029,988	1,029,988	1,028,045	1,943
Safety and sanitation	262,000	262,000	205,719	56,281
Capital reserve expense	233,662	233,662	233,662	-
Public works Department	1,102,586	1,102,586	1,030,887	71,699
Recreation	146,777	146,777	117,019	29,758
Education	2,351,903	2,351,903	2,351,903	-
Other	467,809	467,809	437,480	30,329
TOTAL CHARGES TO APPROPRIATIONS	<u>6,885,634</u>	<u>6,885,634</u>	<u>6,538,949</u>	<u>346,685</u>
EXCESS OF RESOURCES OVER (UNDER)				
CHARGES TO APPROPRIATIONS	<u>\$ (266,648)</u>	<u>\$ (266,648)</u>	259,993	<u>\$ 526,641</u>
OTHER SOURCES (USES)				
Recognition of liability for compensated absences			(37,564)	
NET INCREASE IN FUND BALANCE			222,429	
BUDGETARY FUND BALANCE - JULY 1, 2020			237,273	
Less transfer from surplus			(88,182)	
Less loan proceeds recognized in prior year			(802,964)	
Less net expenditures recorded directly to surplus			<u>(56,702)</u>	
BUDGETARY FUND BALANCE - JUNE 30, 2021			<u>\$ (488,146)</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, 2021

RECONCILIATION OF FUND BALANCE

Fund balance - budgetary basis (Schedule 1)	\$ (488,146)
Adjustments to reconcile to undesignated fund balance on a modified accrual basis (Exhibit C):	
Accounts receivable at June 30, 2021	51,471
Accrued expenses at June 30, 2021	(132,885)
Compensated absence liability not recognized on a modified accrual basis	155,657
Deferred revenue at June 30, 2021	<u>(128,000)</u>
Unassigned fund balance on a GAAP basis, June 30, 2021 (Exhibit C)	(541,903)
Assigned fund balance (Exhibit C)	<u>757,110</u>
Total fund balance - general fund (Exhibit D)	<u>\$ 215,207</u>

RECONCILIATION OF RESOURCES OVER CHARGES

Net increase (decrease) in fund balance (Schedule 1)	\$ 222,429
Adjustments to reconcile budgetary basis accounting to modified accrual:	
Deduct loan proceeds recognized in prior year	(802,964)
Increase in receivable	104,246
Expenditures charged directly to surplus	(56,702)
(Increase) in accrued expenses not recognized on a budgetary basis	(26,000)
Decrease in deferred revenue	30,000
Activity in Reserves for Capital Outlays not included in budget:	
Income credited directly to reserves	129,207
Expenditures charged directly to reserves	<u>(377,046)</u>
Total net change in fund balance - governmental funds (Exhibit D)	<u>\$ (776,830)</u>

TOWN OF FORT FAIRFIELD, MAINE

Schedule 3

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability	0.039634%	0.033623%	0.040651%	0.040264%	0.041786%	0.039450%	0.032977%	0.036880%
Town's proportionate share of the net pension liability	\$ 157,475	\$ 102,773	\$ 111,250	\$ 164,852	\$ 222,022	\$ 125,867	\$ 50,754	\$ 113,686
Town's covered-employee payroll	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	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	88.30%	90.60%	91.10%	86.40%	81.60%	88.30%	94.10%	87.50%

TOWN OF FORT FAIRFIELD, MAINE

Schedule 4

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

	<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	\$ 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>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>383</u>	\$ <u>84</u>	\$ <u>(170)</u>
Town's covered-employee payroll	\$ 256,016	\$ 209,626	\$ 238,853	\$ 217,583	\$ 220,363	\$ 206,783	\$ 175,899	\$ 205,061
Contributions as a percentage of covered-employee payroll	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, 2021

NOTE 1 – VALUATION DATE

Only fiscal years 2020 through 2013 are reported. The amounts presented have a measurement date as of June 30, 2020. The Town will continue to present information until a full ten-year trend is compiled.

NOTE 2 – BENEFIT CHANGES

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

NOTE 3 – CHANGES IN ASSUMPTIONS

There were no changes in assumptions.

NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

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

TOWN OF FORT FAIRFIELD, MAINE

Schedule 5

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

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

TOWN OF FORT FAIRFIELD, MAINE

Schedule 6

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

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to Schedules 5 and 6
June 30, 2021

NOTE 1 – VALUATION DATE

Only fiscal years 2020 through 2017 are reported. The amounts presented have a measurement date as of June 30, 2020. The Town will continue to present information until a full ten-year trend is compiled.

NOTE 2 – FORM OF BENEFIT PAYMENT

The benefit payment is a lump sum.

NOTE 3 – PARTICIPATION RATE FOR FUTURE RETIREES

There were no changes in assumptions.

NOTE 4 – MORTALITY RATES

For active members and non-disabled retirees of the Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used. These tables are adjusted by percentages ranging from 104% to 120% based on actuarially determined demographic differences.

NOTE 5 – CONVERSION CHARGES

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

NOTE 6 – CHANGES IN ASSUMPTIONS

There were no changes in assumptions.

NOTE 7 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

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

TOWN OF FORT FAIRFIELD, MAINE

Schedule 7

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

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

TOWN OF FORT FAIRFIELD, MAINE

Notes to Schedule 7
June 30, 2021

NOTE 1 – VALUATION DATE

Only fiscal years 2021 through 2018 are reported. The amounts presented have a measurement date as of January 1, 2021. The Town will continue to present information until a full ten-year trend is compiled.

NOTE 2 – BENEFIT CHANGES

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

NOTE 3 – CHANGE IN ASSUMPTIONS

The change in discount rate from 2.74% to 2.12% was the only change in assumptions for the 2021 valuation.

NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry age normal
Investment rate of return	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 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females

TOWN OF FORT FAIRFIELD, MAINE

Schedule 8

Fund Balance Assigned for Subsequent Years' Expenditures
For the Year Ended June 30, 2021

	Balances July 1	Appropri- ations	Transfers	Other	Total Available	Expendi- tures	Balances June 30
Administration reserve	\$ 86,402	\$ 10,000	\$ 225,014	\$ -	\$ 321,416	\$ 81,195	\$ 240,221
Fire Department reserves	100,696	67,900	-	6,078	174,674	54,794	119,880
Industrial park reserve	80,765	-	-	-	80,765	-	80,765
Library reserve	6,050	762	-	500	7,312	500	6,812
Parks and recreation reserves	29,094	10,000	-	5,900	44,994	14,979	30,015
Police Department reserves	486	23,500	553	10,147	34,686	28,875	5,811
Public works reserves	249,137	115,000	-	61,678	425,815	119,509	306,306
Community center reserves	2,763	-	-	-	2,763	2,108	655
Re-evaluation reserve	14,604	-	-	-	14,604	25,476	(10,872)
Mama Bear	205	-	-	456	661	571	90
Fort Fairfield rail line	5,966	-	-	911	6,877	-	6,877
Community bandstand	163	-	-	5	168	-	168
Community clock	508	-	-	-	508	500	8
Tough Tater/Tots	265	-	-	-	265	-	265
Sesquicentennial	-	-	-	30	30	30	-
Meadows Development TIF	-	-	-	22,878	22,878	22,878	-
Stray animals	3,848	1,500	-	1,057	6,405	298	6,107
Riverside Park	4,371	-	-	110	4,481	285	4,196
Giggey's Boat Landing Dock	1,799	-	-	500	2,299	1,669	630
Maine Potato Blossom Festival	(101,193)	-	-	-	(101,193)	-	(101,193)
Festival reserve	26,677	5,000	-	18,657	50,334	13,141	37,193
Spec Building	349	-	-	-	349	-	349
Revolving loan funds	284,042	-	(251,277)	300	33,065	10,238	22,827
	\$ 796,997	\$ 233,662	\$ (25,710)	\$ 129,207	\$ 1,134,156	\$ 377,046	\$ 757,110

TOWN OF FORT FAIRFIELD, MAINE

Schedule 9

Schedule of Revenues, Expenditures and Changes in Fund Balance
For Non-Major Funds
For the Year Ended June 30, 2021

	<u>Special Revenue</u>						
	<u>Cemetery</u>	<u>Library</u>	<u>Police Department Grants</u>	<u>Library</u>	<u>Other Grants</u>	<u>Capital Projects</u>	<u>Total Non-major Funds</u>
REVENUES							
Federal and state assistance	\$ -	\$ -	\$ 250	\$ 2,885	\$ 22,144	\$ -	\$ 25,279
Interest income	<u>41</u>	<u>2,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,107</u>
Total Revenues	<u>41</u>	<u>2,066</u>	<u>250</u>	<u>2,885</u>	<u>22,144</u>	<u>-</u>	<u>27,386</u>
EXPENDITURES							
Administration and other	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,729</u>	<u>22,049</u>	<u>-</u>	<u>23,778</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	41	2,066	250	1,156	95	-	3,608
TRANSFER (TO) FROM OTHER ACCOUNTS	<u>-</u>	<u>-</u>	<u>(553)</u>	<u>-</u>	<u>-</u>	<u>26,263</u>	<u>25,710</u>
NET INCREASE (DECREASE) IN FUND BALANCE	41	2,066	(303)	1,156	95	26,263	29,318
FUND BALANCE (DEFICIT) - JULY 1	<u>2,333</u>	<u>81,745</u>	<u>13,222</u>	<u>2,958</u>	<u>(95)</u>	<u>(26,263)</u>	<u>73,900</u>
FUND BALANCE - JUNE 30	<u>\$ 2,374</u>	<u>\$ 83,811</u>	<u>\$ 12,919</u>	<u>\$ 4,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,218</u>

TOWN OF FORT FAIRFIELD, MAINE

Schedule 10

Schedule of Property Taxes - General Fund
For the Year Ended June 30, 2021

	<u>Total</u>	<u>2021/2022 Taxes</u>	<u>2020/2021 Taxes</u>	<u>2019/2020 Taxes</u>	<u>Prior Taxes and Liens</u>
UNCOLLECTED AT JULY 1	\$ 775,814	\$ -	\$ (21,992)	\$ 736,839	\$ 60,967
2020 COMMITMENT (\$184,782,142 @.020500)	3,788,033	-	3,788,033	-	-
COLLECTIONS	3,749,950	29,534	3,418,291	243,798	58,327
TAX-ACQUIRED PROPERTY	7,670	-	2,578	2,452	2,640
ABATEMENTS	6,040	-	6,040	-	-
	<u>3,763,660</u>	<u>29,534</u>	<u>3,426,909</u>	<u>246,250</u>	<u>60,967</u>
UNCOLLECTED AT JUNE 30	\$ 800,187	\$ (29,534)	\$ 339,132	\$ 490,589	\$ -
REPRESENTED BY:					
Real Estate Taxes	\$ 479,927	\$ (29,401)	\$ 330,330	\$ 178,998	\$ -
Personal Property Taxes	320,260	(133)	8,802	311,591	-
	<u>\$ 800,187</u>	<u>\$ (29,534)</u>	<u>\$ 339,132</u>	<u>\$ 490,589</u>	<u>\$ -</u>

FELCH & COMPANY, LLC

Certified Public Accountants

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(207) 498-3176
FAX (207) 498-6278
E-MAIL: GPA@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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 9, 2021.

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.

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

November 9, 2021

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

Superintendent's Office 472-4455

Building Permits/Inspections

Electrical Permits/Inspections

Plumbing Permits/Inspections

Licenses

Zoning Regulations

Tax Assessor 472-3805

Property Valuation

Tax Maps

Tax Collection 472-7803

General Assistance 472-3803

Foreclosure Notices

Tax Bills

Tax Liens

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

