Annual Town Report

Fayette, Maine

Year Ending
June 30, 2019
A Message from the Chairman

Dear Neighbors:

Not knowing when or how we will have an Annual Town Meeting, elections, or our all too familiar and welcoming gatherings, it has so far certainly been a different 2020 year in Fayette and the world. It is the Board’s sincere hope that all our full-time and seasonal residents and visitors are staying healthy and safe and preparing to accept what will inevitably be a new normal.

Through all of what has happened over the last few months, the Town Office has creatively stayed open and functional thanks to the dedication of Mark Robinson and Crystal Rose. We owe them both our sincere thanks.

It remains an honor and privilege to serve on the Fayette Board of Selectmen. We are a very caring and compassionate community as evidenced by the many dedicated volunteers who unselfishly give of their time and talents. To you all we owe our gratitude.

The Board of Selectmen operate through challenging yet thorough discussions with diverse opinions openly expressed without criticism. As we continue to move into the 21st century, providing a safe and proper workplace for our employees, appropriate services for our residents and supporting public health and safety is a focus of the board. Similarly, another focal point is maintaining and improving the Town’s aging infrastructure including roads and buildings. Providing these services requires continuing vigilance and investment and deferring these efforts has proven to cost us all more.

We are extremely fortunate to have a talented and hard-working Highway Department that takes incredible pride and care in the equipment that the Town entrusts them with. Our Town in general and our budget specifically benefits from their skills and willingness to accomplish whatever is asked.

In closing, I would like to thank my fellow board members. It is an honor to work with you in service and to endeavor to constantly improve our town.

Sincerely,

Jon Beekman, Chair

Fayette Board of Selectmen
A message from the Town Manager

It is my duty and honor to report to the Town’s people of Fayette the important issues, activities, efforts and accomplishments of the Town every year in the Town Report. Under normal circumstances this letter is written by me during late March or early April. No, I am not early this year just 8-9 months late. Nonetheless, I will attempt to cover all that took place a year before the challenges that were presented to us by the novel corona virus and interrupted the creation of the Annual Town Report for year ending June 30, 2019.

- Fayette’s real estate taxes realized a nominal increase from 18.05 to 18.75. The only way you can control real estate taxes from increasing is to cut spending and/or find other means (revenues) to pay for the municipal, school and county services you receive and thereby minimize the total reliance on local taxation.

- Please keep in mind the tax rate of $18.75 simply paid the following:

  $1.07 for County, $4.94 for Town and $12.74 for School

- Whereas we have already committed a new tax year at the time of this writing with a new tax rate of $18.85. The breakdown is as follows:

  $1.22 for County, $4.92 for Town and $12.71 for School

ROAD WORK

- Each year since 2016 the Public Works crew has disbursed cold mix asphalt pavement where and when necessary throughout the Town. Sandy River Road received most of this work in the reported year as preparation for a major shim and overlay after the 2016 Road Bond is completely paid. In the 2016 construction year, the roads of Fayette received significant treatment. Richmond Mills, South, Lovejoy Pond, Lovejoy Shores and Watson Heights Roads received full shim and overlays of cold mix asphalt. This substantial work was the result of a $600,000 bond package that was approved at the 2015 Town Meeting. Since 2016, we have been in maintenance mode, e.g. filling in pot holes and wheel ruts each year treating the worst roads first as we pay off a 6 year note. The short term low interest bond will be officially paid off in November of 2021.
I would like to take the opportunity to extend a hearty thank you to Anne Piroso for all of the energy she has invested over the previous year to remodel and refurbish the Library. It is through Ann’s leadership that the monies necessary to make the improvements were raised and swiftly applied. The improvements were significant and a needed improvement. Thank you to Anne, Michelle Briggs and Board of Trustees for all of their hard work. As a special recognition, the Underwood Memorial Library Staff and Board of Trustees are this year’s Spirit of America Award Honorees.

In August of 2004 Berndt Graf and Joseph Young were elected to the Board of Selectmen by a special election. Later that month I was hired as Town Manager and from that time to June of 2020 both served multiple terms as Selectmen and supported a freshmen Town Manager.

I would like to thank both gentlemen for their guidance, wisdom, support, patience and tolerance of me and all the selfless time that they have so freely contributed and continue to contribute to the Town of Fayette.

The past year also witnessed Lady Elaine Wilcox bringing to close her long service to the Fayette School Committee. As many know, Lady Elaine served the Town as Selectmen, School Committee Member Chair for multiple terms, Elections Clerk, Library Director, Fire Auxiliary founding member and leader of many community events that continue to this day. Thank you All!

It is people like Joe, Berndt and Elaine that make it truly an honor and pleasure to serve the people of Fayette. As a special recognition, this year’s Annual Report is dedicated in their honor.

To you all I bid health, peace, goodness and grace.

Mark Robinson, Town Manager
December 18, 2020

Although I was only in Fayette for one school year, it was very enjoyable. I split my time between Greenville and Fayette, and both have very similar community dynamics as both are state minimum receivers. We do not receive much if any state aid due to town valuation, mostly due to being a “waterfront” town.

I was impressed with the teaching staff and school leadership. One thing that instantly grabbed my attention was the concept of student and staff kindness. I agree that any school culture must have professionalism, ethics, and team values in order to create a student-centered atmosphere. That is what I observed at FCS.

As your superintendent, I was able to secure a new bus and finalize a three-year staff contract. We were also able to maintain all staffing with a flat-funded budget.

The other great highlights were being fortunate enough to be the superintendent when a veteran teacher who served faithfully for MANY years at FCS, hang up her academic cleats. To spend a 40-year career serving children is beyond commendable. Barbara Ray was very talented, and we wish her the best in retirement. In pace with that fete was saying goodbye to the one and only Lady Elaine, our school committee matriarch. Thank you for so many years of service.

Thank you everyone for letting me help out for this past year. You have a good thing going.

Sincerely,

Jim Chasse
Dear friends,

The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you’ve been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues — and while there’s no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine’s distinction as the oldest state in the nation brings us wisdom, of course — but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn’t need to happen. That’s why I’ve introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We’re making progress, but we’ve got a long way to go — and I’d like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I’ll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine’s forest products industry — a key focus of my work to revitalize Maine’s rural economy and communities. We’ve seen significant investment in mills across the state, creating good jobs to support rural Maine. I’m also pleased that the investments aren’t just in our mills — the industry is thriving because of its commitment to innovation. We’re fortunate to have the University of Maine’s top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world’s largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine’s dedicated workforce, I know that the future of this industry is bright, and I’ll continue working to support it on all fronts.

I’m proud of all we’ve accomplished together this year, but even as I reflect on all that we’ve achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine — which means I get to count Maine people as my neighbors and friends. I’m always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state — Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,

Angus S. King, Jr.
United States Senator
Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The SeniorSafe Act I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra $425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to $2.34 billion. Additionally, the bipartisan BOLD Act I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The RAISE Family Caregivers Act I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by $7 billion in just the last three years, bringing total funding to more than $35 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured $160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating $8.5 billion in federal funding last year, Congress enacted the SUPPORT for Patients and Communities Act, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than $162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator
Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the Lower Drug Costs Now Act, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

Jared Golden

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May 2020

Dear Friends & Neighbors:

How things have changed since last I submitted a letter for inclusion in this report! It is my hope that this communication finds you and your family in good health and good spirits.

So many of us have friends and/or family who are hurting right now, whether it be due to sickness, the loss of a loved one, a failing small business, lack of income, or some other unforeseen obstacle caused by this pandemic. Nonetheless, previous generations have suffered and endured similar periods of shortage and anxiety. Let us reflect upon their resiliency, allowing ourselves the opportunity to grow through this situation, not just go through it.

Similar to how Mainers and other Americans have responded in the past, now is the time to pull together and support our neighbors. I am proud to serve as your State Representative, and I want to assure you that I am here to lend my own support in areas where I can be of assistance. There are a vast amount of beneficial resources out there, which I continue to share and make available via my regular e-newsletter. If you have any interest in receiving this publication, please send me your e-mail address.

Thank you for the honor and privilege of being your voice in Augusta. I encourage you to not lose hope during these days of trial, for as Winston Churchill once said, “Success is not final, failure is not fatal: it is the courage to continue that counts.”

Sincerely,

[Signature]

District 76    Belgrade, Fayette, Mount Vernon, Rome, Vienna and Wayne
Dear Friends and Neighbors:

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

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

My work on the Agriculture, Conservation, & Forestry committee has allowed me to sponsor and co-sponsor forestry and industry bills to help improve Maine. We have also been able to provide property tax relief by allocating $75 million in the budget to this cause, increasing the Homestead Exemption by $5,000, and expanding the eligibility for the Property Tax Fairness Credit to include an additional 13,000 Mainers. We were able to pass a budget that raises the state’s share of education funding to nearly 51 percent, which includes $115 million in new state support for local education.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more 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 Russell.Black@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state’s bureaucracy.

Sincerely,

Russell Black
State Senator
January 28, 2020

The Kennebec County Sheriff’s Office is pleased to make the following report regarding the services we provided to the people of Kennebec County in 2019. These services include the Law Enforcement Division, Corrections’ Services, Civil Process and Transport Division. We provided many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, and Accident Reconstruction.

In 2019 Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacity logged thousands calls for service. As a result deputies made 735 arrests or summonses, 544 traffic summonses issued, thousands of warnings and responded to 691 motor vehicle accidents. Deputy Sheriffs also responded to 338 alarms, 139 domestic disturbances, and assisted other agencies 498 times. Deputies and Detectives made 33 drug seizures. This is merely a snap shot of what we do during the year.

Deputy Michael Sayers resigned his position as a patrol deputy and will be working in the private sector. We wish Michael and his family well.

Deputies Zachary Carey and Elijah Curtis were hired to fill two vacant positions. We are very excited to have them join our Kennebec family. Both are very motivated and understand their responsibilities to the citizens of our county.

In December of 2019, Brenda Grimes, a 30 year employee of the correctional facility retired. Brenda’s ability to communicate with and control a block of inmates was noteworthy. She will be missed. This summer Brenda plans on taking a trip to Southeast Asia and to see the world. We are in hopes that Brenda will continue to knit hats for Justice Fuller, so his ears stay warm in the winter months.

Our Civil Process deputies served legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2019, the three civil deputies received over 9,722 requests for service in Kennebec County. 691 more calls for document service than in 2018.

In 2019, our Correctional Facility managed 2,686 inmates, a slight dip from 2018. The offenses committed by defendants included everything from harassment to homicide.
The CARA Program (Criminogenic Addiction Recovery Academy) continues and we have added two weeks to the program. The last two weeks of the program involve the participants working at area businesses. Upon their release, the participants have steady employment and a brighter future. Our program not only benefits Kennebec County inmates, it benefits all 16 counties who have individuals that meet the criteria to attend C.A.R.A.

Our correctional facility also helps out our fellow counties whom have serious overcrowding issues. Overcrowding can create an unsafe working environment for the corrections officers as well as the inmates. All county correctional facilities within our state have had a dramatic increase of individuals being held on class A, B, or C crimes. The majority of crimes involve the sale of heroin or fentanyl.

Qualifying inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised by our programs officers on outside projects.

The outside work crews have partnered with local municipalities providing snow removal to those individuals who are elderly or have disabilities. Programs Officer Gagnon and Matthews and their work crews raised over 10,000 pounds of produce which gleaned nearly 5,000 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2019. We would have had hundreds of pounds of cucumbers however, the deer population near the garden enjoyed their tasty goodness.

We are committed to providing innovative programs to reduce crimes, assist victims, and to provide enhanced public safety. We acknowledge the ever-growing opiate addiction problem nationwide and have committed to partnerships at the Federal, State and Local levels to combat this problem. Our approach is aggressive enforcement, education, treatment and recovery for those afflicted with this horrible afflicted with substance use disorder.

In 2019 we began a M.A.T. (Medical Assisted Treatment) program within the correctional facility. The facilitator of the program is ENSO Recovery. The monies for this program comes from federal grants managed by the Maine D.H.H.S. in the amount of 1.5 million dollars.

Highway fatalities and serious injury accidents continue soar as a result of individuals using electronic devices when operating a motor vehicle. Please do not be a statistic or make others a statistic because of carelessness. In 2019 Maine adopted the “Hands Free Law” not allowing operators of a motor vehicle to have an electronic device in their hand while operating.

As your Sheriff, in 2020 my focus will remain on providing professional services to the people of Kennebec, our visitors, risk management and my staff, creating a healthier, safer place to live.

Ken Mason, Sheriff
Report of the Fayette Fire Department

Last year from January 1 2019 to December 31 2019 the Fayette Fire Department responded to the following types of calls:

- Structure fires 21
- Chimney Fires 4
- Service calls 7
- Medical Assist 17
- Electrical Power Lines 10
- Hazardous Materials 0
- Smoke Investigations 8
- Other 10

- Fire Alarm Investigations 14
- Carbon Monoxide Investigation 0
- Forest/Woods Fires 4
- Grass Fires 1
- Vehicle Fires 0
- Motor Vehicle Accidents 5
- Un permitted Burns 1

Total of 102

Dear Fayette citizens. We’ve had another busy year. As you can see by the numbers and different calls. We are up over 25 more than the year before. We also had many hours of training thru out the year.

When I first joined the department we had over 20 people on our rooster. Now we are down to a dozen. Most of all the people on the rooster also have full time jobs and work out of town. We are relying more and more on mutual aide to get the numbers it takes to work a structure or woods fire. Also the town of Manchester got out of our mutual aide pact this past year because they thought it was a waste to send their resources to our area. To help fill the void we now have automatic mutual aide during the week during working hours with the town of Livermore Falls. But with that said we are all running short handed, and could us more help. If anyone is interested please call some one on the fire department and let them know you want to help.

I would like to leave everyone with a few safety tips. Please keep your fire and CO2 alarms in operating condition. Have an escape plan in place in case it is needed. And please if you have an emergency call early, don’t waste valuable time trying to take care of it yourself.

Respectfully,

Marty Maxwell
Chief, Fayette Fire Department
REPORT OF PLANNING BOARD FOR 2019

I want to express my appreciation to our fellow town residents who diligently donate their time and efforts to the Planning Board. They are: Maggie Chadwick, Phil Colbath, Roy Kraut, Joe Longtin and Kirstie Ludwig.

It is easy to forget, and take for granted, how rare it is across this country for a small town to be run largely by volunteers who are motivated only by a desire to make their town a better place to live.

And we continue to be very lucky to have the dedicated, competent services provided by our Town Manager, Mark Robinson, Code Enforcement Officer, Brenda Medcoff, and the Selectpersons. I have many years’ experience being active in town government and representing towns in legal proceedings; and I can say without hesitation that Fayette is a very well-run town.

In 2019, the Planning Board issued 18 permits, including 2 new single-family homes; 3 improvement/remodeling of existing camps; and the rest for various improvements including driveways, outbuildings, wells, retaining walls and septic systems.

The total estimated construction costs during 2019 were $599,000.

The Board has responded to the pandemic crisis by holding its meetings by telephone. On the whole, this have worked out well. Indeed, we have had some permit applicants who were very relieved that they didn’t have to drive from some distance away to attend our meetings in person.

The Board feels strongly that one of its highest priorities is to make the permit application process as painless and quick as possible.

I know I speak for all members of the Planning Board when I say that we get at least as much as we give by volunteering. It is very rewarding to contribute to making our little town a wonderful place to live.


Jed Davis, Chair
UNDERWOOD MEMORIAL LIBRARY TRUSTEES REPORT

We would like to welcome you to your community Library. The Library is open Wednesday from 2 pm to 8 pm and Thursday from 10 am to 4 pm. Please stop in and see for yourself all of the improvements completed so far. We are happy to assure you that several concerns voiced by the community with regard to the Library have been addressed and resolved. The LP heater has been replaced, the air quality issue has been resolved, there is a new sub-floor and carpeting, and new insulation installed above the ceiling and beneath the floor, the front door is now handicapped accessible, and the metal ceiling has been repaired and painted.

We are happy to announce that the Library was awarded a $50,000 grant for renovations/improvements to the Library. This is a condensed version of the sequence of the events and work completed thus far on the Library from the date we closed Sept. 11th, 2019 to the date we reopened on October 9th, 2019.

- Moved furnishings to Great Northern Self Storage, completed by volunteers
- Earle W. Noyes and Son packed and moved the books to climate controlled storage in Scarborough in order to prevent the books from molding and mildewing, or being otherwise compromised
- Products purchased from Hammond Lumber to repair & paint metal ceiling, volunteers completed the work
- Purchased paint/supplies to paint walls, woodwork and some shelving, volunteers completed this work
- New LP heater and thermostat installed by A. Maurais & Son
- Old carpet removed, new sub-flooring laid and new commercial carpet installed by Bob Durrell Installations
- Supplies purchased & repairs completed to Library addition inside and out, completed by volunteer
- Three new computer workstations purchased then assembled & installed by volunteers
- Purchased and installed new window treatments, completed by volunteers
- Purchased new custom painted Underwood Memorial Library sign from Sign Works
- Purchased & installed new handicapped ramp for the front door and a new eco-recycled bulletin board
- Purchased felt backed book ends to protect new birch shelving
- Books returned by Earle W. Noyes and son & placed on new birch rolling shelving from ME State Prison
- Volunteers moved furnishings back to Library from storage
- FoamPro, Inc. insulated the ceiling and below floor of Library
- Jeremy Clark of J D Woodworks, custom built and installed a new oak circulation desk

Future plans for the remaining grant funds: Five new birch rolling bookshelves are currently being made at the Maine State Prison to replace the metal Picture Book shelving and two remaining metal shelves by the circulation desk. We will be replacing interior walls in the JF/YA book room and purchasing a portable handicap ramp to access the front porch. We will also be purchasing a new picture hanging system.

The Library Director and Board of Trustees would like to thank the community for its continuing support. Our grants only covered specific projects for which they were requested, and all the work completed at the Library to date has been completely funded by these grants.
Warrants for 2020 – Underwood Memorial Library

Article: To see if the Town will vote to carry forward unexpended Library Reserve funds as will be determined with the completion of the financial audit for the year ending June 30th, 2020.

Article: To see if the Town will vote to carry forward unexpended Grant funds as will be determined with the completion of the financial audit for the year ending June 30th, 2020.

The library Director & Board of Trustees
would like to keep our annual Library Budget
the same as last year. Thank you.

Michael M. Bijego  5/18/2020

Marjorie Braun  5/18/2020

Marjorie J. Braun  Chairperson
BY-LAWS of the UNDERWOOD MEMORIAL LIBRARY

Fayette Maine

Article I. Identification

This organization is the Board of Trustees of the Underwood Memorial Library, located in Fayette, Maine.

Article II. Membership

Section 1. Appointments and Terms of Office. The board shall consist of 7 members who shall be selected by Trustee board and approved by town selectmen, and shall serve for a term of 5 years.

Section 2. Meeting Attendance. Members shall be expected to attend all meetings except as they are prevented by a valid reason.

Article III. Officers

Section 1. The officers shall be a chairman, a secretary, and a treasurer, elected from among the next regular meeting of the Board after the vacancy occurs.

Section 2. Officers shall serve a term of 2 years from the annual meeting at which they are elected and until their successors are duly elected. Officers can be removed, with cause, by a vote of 2/3rds of the Trustee Board.

Section 3. The chairman shall preside at meetings of the Board, authorize calls for special meetings, appoint all committees, execute all documents authorized by the Board, serve as an ex-officio voting member of all committees (independently of the municipality).

Section 4. The secretary shall keep true and accurate minutes of all meetings of the Board and shall issue notice of all regular and special meetings.

Section 5. The treasurer shall sign all checks drawn on funds held by the library and perform such duties as generally devolve upon the office. The treasurer shall make monthly reports to the Board showing in detail the amount and investment of, and income and disbursements from, the funds in his or her charge. There will be other trustees approved by the bank to sign checks when treasurer is unavailable.

Article IV. Meetings
Section 1. Regular Meetings. The regular meetings shall be held as deemed fit by the Board, to be set by the Board at its annual meeting. Meetings shall be publicized on signage or web site.

Section 2. Annual Meeting. The annual meeting, which shall be for the purpose of the election of officers, shall be held at the time of the regular meeting in August of each year.

Section 3. Agendas and Notices. Meeting agendas and notices shall indicate the time, date, and place of the meeting and indicate all subject matters intended for consideration at the meeting.

Section 4. Minutes. Minutes of all meetings shall, at a minimum, indicate board members present, all items of business, all motions (except those that were withdrawn), and the result of all votes taken. Current board minutes shall be retained in a binder in the library director’s office and accessible to the public.

Section 5. Quorum. A quorum for the transaction of business at any meeting shall consist of 5 members of the Board attending the meeting.

Section 6. Open Meetings Law Compliance. All Board meetings and all committee meetings shall be held in compliance with Maine’s Open Meeting Law as it applies to our type of library.

Section 7. Parliamentary Authority. The rules contained in “Robert’s Rules of Order”, latest revised edition, shall govern the parliamentary procedure of the meetings, in all cases in which they are not inconsistent with these bylaws and/or any statues applicable to this Board.

Article V. Committees

Section 1. Standing Committees. Committees shall be formed as needed and will report on their ongoing work at every regular board meeting.

Section 2. No committee shall have other than advisory powers.

Article VI. Duties of the Board of Trustees

Section 1. Responsibility for the operation of the Underwood Memorial Library is vested in the Board of Trustees. Subject to state and federal law, the Board has the power and duty to determine rules and regulations governing library operations and services.

Section 2. The Board shall select and supervise all essential employees, including a competent library director, for recommendation of approval by the select board. Job descriptions and duties of all library employees shall be developed and directed by the Board of Trustees.

Section 3. The Board shall approve the budget and request that adequate funds are provided to finance the approved budget to the town selectmen and subsequent town meeting.
Section 4. The Board shall have exclusive control of the expenditure of all moneys collected, donated or appropriated for the library fund including, employee compensation, but with the exception of actual payroll of personnel, and shall audit and approve all library expenditures.

Section 5. The Board will supervise and maintain buildings and grounds, as well as regularly review various physical and building needs to see that they meet the requirements of the total library program.

Section 6. The Board shall cooperate with other public officials and boards and maintain vital public relations.

Section 7. The Board shall review and approve the required annual report to the Division for Libraries and Technology, the town selectmen and the town manager. The Board shall create and annual report for town meeting with the assistance of the library director.

Article VII. Library Staffing

Section 1. Selected employees including, at a minimum, a library director shall be well vetted and selected by the Board of Trustees, approved by the Select Board, and hired by the town manager. The library employees shall be responsible to the Board. The library director shall be considered the executive officer of the library under the direction and review of the Board, and subject to the policies established by the Board or the personnel policies of the town. The director shall act as technical advisor to the Board. The director shall be invited to attend all Board meetings (but may be excused from closed sessions) and shall have no vote.

Section 2. All volunteers are under the guidance of the director of the library.

Article VIII. Conflict of Interest

Section 1. Board members may not in their private capacity negotiate, bid for, or enter into a contract with the Underwood Memorial Library in which they have a direct or indirect financial interest.

Section 2. A board member shall withdraw from Board discussion, deliberation, and vote on any matter in which the Board member, an immediate family member, or an organization with which the Board member is associated has a substantial financial interest.

Section 3. A board member may not receive anything of value that could reasonably be expected to influence his or her vote or other official action.

Article IX. General

Section 1. An affirmative vote of the majority of all members of the Board present at the time shall be necessary to approve any action before the Board, except to remove an officer which must be approved by 2/3rds of the members of the Board. The Chairman may vote upon and may move or second a proposal before the Board.
Section 2. Any rule or resolution (whether contained in these bylaws or otherwise) may be suspended temporarily in connection with business at hand. But such suspension, to be valid, must be agreed upon and approved by two thirds of the members of the Board at the present meeting.

Section 3. These by-laws may be amended at any regular meeting of the Board by majority vote of all members of the Board. Written notice of the proposed amendment must be mailed to all members at least 10 days prior to the meeting at which action is proposed to be taken.

Adopted by the Board of Trustees of the Underwood Memorial Library on the ________________

day of _____8-6-2018__________.
October 22, 2019

Selectmen, Town of Fayette
2589 Main Street
Fayette, Me. 04349


Dear Selectmen,

I would like to take this time to offer our proposal for assessing service for next year’s budget. I propose to continue to work under the guidelines and specifications as outlined in our current working contract. These functions include, but not limited to, one day per month at the Town Office, annual spring work, and annual quarter review appraisals.

I am asking for an increase to $24,100 for TY2020/21. The Town of Fayette is an important client to us. If you have any questions or concerns, please feel free to contact me at 416-7246.

Sincerely,

Robert J Duplisea CMA
January 28, 2020

Mr. Mark Robinson, Town Manager
Town of Fayette, Maine

Dear Mark,

I would like to take this opportunity to thank you for your continued support, this marks our 42nd year together as a regional service. I feel that this is important to recognize in the current state of the economy, and with increasing pressure to share services, it shows how successful regionalization can be. As we enter the beginning of another budget cycle we have identified a major area of concern that I mentioned last year with regard to patient billing revenue, uncollectable patient billing. I have spent the last six months working with our billing service to identify the size and geographic distribution of this issue, which totals nearly $100,000 per year.

I would like to meet with you to discuss how this issue affects your community, and the proposed financial strategy to combat this moving forward. As we are all entering, or currently working, on budget development I would hope we could meet sometime in the next few weeks. If you could reach out to me at 446-3322, we can discuss a time to meet that meets your needs and stays within your timelines.

Again, thank you for your continued support, and I look forward to meeting with you soon.

Sincerely,

John Dovinsky, Director
February 20, 2020

Town of Fayette
Attn: Mark Robinson, Town Manager
48 Pond Road
Wayne, ME 04284-0400

Dear Mr. Robinson and the Town of Fayette,

The Trek Across Maine is coming through your area on Saturday, June 20th, 2020! The Trek is the largest, longest running 3-day cycling event in New England and the largest for the American Lung Association nationwide. We are notifying you of this special event so that you can be aware of an increased number of cyclists and vehicles (large trucks) on the road. Please find an enclosed route in your area.

The Trek will take place during daytime hours, with no road closure necessary and cyclists will keep right as much as possible.

We are currently anticipating about 1,500 cyclists and over 650 volunteers for this event. The American Lung Association in Maine relies on community support so that we can continue to raise the needed funds to support our mission. We would also like to encourage the towns we cycle through to come out and cheer us on with signs, banners, music, etc., as we are helping to make the air you breathe cleaner and fighting for lung health.

Please contact me if you have any questions regarding this event, thank you for your cooperation.

Sincerely,

George Eastman | Development Assistant
American Lung Association in Maine
122 State Street | Augusta, ME 04330
O: 207-624-0318 | C: 207-215-7531
Lung HelpLine: 1-800-LUNGUSA
George.Eastman@Lung.org

“When You Can’t Breathe, Nothing Else Matters”
<table>
<thead>
<tr>
<th>Town</th>
<th>Net Operating Cost</th>
<th>Capital Cost (8%)</th>
<th>Multiplier</th>
<th>Fiscal Year 2019 Valuation</th>
<th>2019 State Estimated Net Operating and Capital Costs</th>
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</thead>
<tbody>
<tr>
<td>Fayetteville</td>
<td>$255,750</td>
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<td></td>
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<tr>
<td></td>
<td>$45,450</td>
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<tr>
<td></td>
<td>$300,700</td>
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Budget Estimates

Readfield Transfer Station
**Town of Readfield Transfer Station Invoice**

**June**

**Date:** 7/24/2019

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Advertising</td>
<td>$0.00</td>
</tr>
<tr>
<td>Membership (DEP, MMRA)</td>
<td>$300.00</td>
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<tr>
<td>Office Supplies</td>
<td>$0.00</td>
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<tr>
<td>Postage</td>
<td>$0.00</td>
</tr>
<tr>
<td>Training &amp; Conferences</td>
<td>$0.00</td>
</tr>
<tr>
<td>Recycling Bins</td>
<td>$0.00</td>
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<tr>
<td>Health Ins</td>
<td>$2,316.50</td>
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<td>Health Ins/Reimbursement</td>
<td>$650.00</td>
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<tr>
<td>Unemployment</td>
<td>$0.00</td>
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<tr>
<td>Worker's Comp</td>
<td>$253.37</td>
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<tr>
<td>Employer's FICA</td>
<td>$481.71</td>
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<tr>
<td>Mileage</td>
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<td>Retirement</td>
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<tr>
<td>Wages</td>
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<td>Clothing Allowance</td>
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<tr>
<td>Electricity</td>
<td>$132.41</td>
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<td>Heating Fuel</td>
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<td>Telephone</td>
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<td>Container Rental</td>
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<td>Transportation Fees</td>
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<tr>
<td>Single Sort</td>
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<td>Demolition Debris Tipping</td>
<td>$4,035.60</td>
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<tr>
<td>Freon Disposal</td>
<td>$0.00</td>
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<tr>
<td>Tire Disposal</td>
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<tr>
<td>Trash Tipping</td>
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<tr>
<td>Universal Waste</td>
<td>$146.65</td>
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<tr>
<td>Wood/Brush Removal</td>
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<td>Web Hosting</td>
<td>$0.00</td>
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<tr>
<td>Equipment Maint/Lease</td>
<td>$124.00</td>
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<tr>
<td>Personal Protective Gear</td>
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<td>Furnace Maintenance</td>
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<tr>
<td>Grounds Maint</td>
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<td>Building Maint</td>
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<td>Contract Services</td>
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<td>Road Repairs</td>
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<td>Signs</td>
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<tr>
<td>Backhoe- Repair/ Maint</td>
<td>$0.00</td>
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**Total June Expenses:** $35,276.67

**Total June Revenues:** $(5,223.35)

**Balance for Trans Station:** $30,053.32

<table>
<thead>
<tr>
<th>Description</th>
<th>Net Expense</th>
<th>Capital</th>
<th>Total Due</th>
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<tbody>
<tr>
<td>31.35% Town of Wayne Share</td>
<td>$9,421.72</td>
<td>$407.84</td>
<td>$9,829.56</td>
</tr>
<tr>
<td>26.44% Town of Fayette Share</td>
<td>$7,946.10</td>
<td>$344.00</td>
<td>$8,290.10</td>
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<tr>
<td>42.21% Town of Readfield</td>
<td>$12,885.51</td>
<td>$549.25</td>
<td>$13,334.76</td>
</tr>
</tbody>
</table>

Please make payable to: Town of Readfield, 8 Old Kents Hill Rd., Readfield, Me 04355

If you have any questions concerning this bill please feel free to call:

Teresa Shaw @ 685-4939 or finance@readfieldmaine.org
Ron Hewett  
Town of Fayette  

Cemetery Restoration Proposal

<table>
<thead>
<tr>
<th></th>
<th>Reset &amp; repair</th>
<th>Clean</th>
<th>Curb. reset</th>
<th>Curb. clean</th>
<th>Total</th>
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<tbody>
<tr>
<td>Kent Cemetery</td>
<td>$ 880.00</td>
<td>$1600.00</td>
<td>$ 400.00</td>
<td>$ 420.00</td>
<td>$3300.00</td>
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<td>Fayette Corner</td>
<td>7000.00</td>
<td>6500.00</td>
<td>300.00</td>
<td>13800.00</td>
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<tr>
<td>North Fayette</td>
<td>800.00</td>
<td>1900.00</td>
<td>480.00</td>
<td>3180.00</td>
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<tr>
<td>Old North Fayette</td>
<td>2800.00</td>
<td>2800.00</td>
<td>120.00</td>
<td>5800.00</td>
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<tr>
<td>Fellows</td>
<td>1400.00</td>
<td>1600.00</td>
<td>300.00</td>
<td>3300.00</td>
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<tr>
<td>Old Fayette Mills</td>
<td>1600.00</td>
<td>2100.00</td>
<td>400.00</td>
<td>4100.00</td>
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<tr>
<td>Fayette Mills</td>
<td></td>
<td>2600.00</td>
<td></td>
<td>2600.00</td>
<td></td>
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<tr>
<td><strong>Totals</strong></td>
<td><strong>$14,480.00</strong></td>
<td><strong>$19,100.00</strong></td>
<td><strong>$1000.00</strong></td>
<td><strong>$1500.00</strong></td>
<td><strong>$36080.00</strong></td>
</tr>
</tbody>
</table>

This spring when I prepared the proposal I went to look them over two different times. Because my leg was broken I relied on my guys to count the stones to determine what work needed to be done. Both counts were different. After reviewing my proposal you decided to do the worst ones with the available funds.

My leg has since healed and I was able to revisit the cemeteries after this years’ work. The proposal above shows how much it will cost to finish the work. I realize that my proposal from this spring minus the work we did this year should have resulted in a lower proposal. My only answer to this is that the counts my guys did weren’t accurate.
Greetings from the Fayette Ridge Riders Snowmobile Association.

The Town of Fayette has had a Snowmobile Association for over 40 years. The organization is made up of volunteers who clear and mark trails, build bridges, and anything else necessary to prepare for the season. Once snow arrives, we groom 24 miles of trails within the boundaries of Fayette. Our volunteers give hundreds of hours of their time each year. We have the Interstate Trail System (ITS) 115 that runs from Chesterville to Wayne and ultimately to Lewiston. Our trails provide access to all of Maine and to Canada. New C4 maps are now available at the Fayette General Store, the Town Office, The Apple Shed, Great Northern Motor Works and the Weathervane Restaurant.

We wish to thank our Landowners in Fayette. Without the gracious permission to travel over their properties we would have no trail system. Our trails pass over both private and public property. We rely on both to interconnect our trails. There are times when land is sold or use has changed that require us to move, modify or change the route of our trails. We understand these situations and work to make changes that meet the needs of our landowners. We have had a great response from landowners who work with us and allow us to make changes utilizing new routes over their property. Maine has great hold harmless laws that protect landowners if their property is used for recreation. We do feel that we are stewards of both the private and public lands that we use. We try to leave it better than we found it.

Thank you again to our Landowners and the Town Of Fayette!

This year we took on some additional projects in addition to our normal yearly maintenance. The bridge on the Old West Rd off the Chesterville Ridge Rd was rebuilt. This bridge has been used by logging companies for access to their property. It had deteriorated to the point that it was unsafe to walk over. We rebuilt this to the original condition, much heavier than we would need for snowmobiles.

We rerouted our 10 trail that travels from Echo Lake to Chesterville due to a logging operation that created a safety issue for both the logger and snowmobilers. The reroute is much safer and is a better trail than the old route.

The association has four snowmobiles and grooming drags operated by certified grooming volunteers. We try to groom at night or early morning. It takes 6-7 hours to groom our trails in both directions. The snowmobiles and grooming drags were rewired and major maintenance was done to all.

Snowmobilers are not the only ones who use our trails. In the winter, you can find people cross country skiing, snowshoeing, and hiking, as well as every species of Maine wild life. In the summer our trails on public ways are used for hiking and other forms of recreation. Please respect private property. You may find fences, livestock, or backyards that need to be respected.

We are always looking for individuals and families to join us. We meet at the Fayette Fire House on the second Saturday of the month from September to April, at 8:30am. Applications as well as officers and contact information can be found on the snowmobile site on the Town of Fayette website. Check out our Facebook page (Fayette Ridge Riders) also. We are hoping to have a revival of family rides and family social events. We are working to create a better organization and could use your help and ideas.
Mark Robinson  
Town of Fayette  
2589 Main Street  
Fayette, ME 04349

Dear Mark:

This is in reference to the General Assistance Mail-In review for the town of Fayette.

The review indicates that your program for the town of Fayette is in compliance with the General Assistance statutes and the Department of Health and Human Services' General Assistance policy.

If this office can be of any assistance to you, please call 1-800-442-6003.

Sincerely Yours,

(Handwritten signature)

Gerard R. Biron  
Field Examiner II  
General Assistance Program
MINUTES

TOWN OF FAYETTE
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT

Tuesday, June 11, 2019 and Saturday, June 15, 2019

To: Crystal Rose, a resident of the Town of Fayette, in the County of Kennebec, State of Maine:

GREETINGS:
In the name of the State of Maine, you are required to notify and warn the voters in the Town of Fayette in the County of Kennebec, in the State of Maine, qualified by law to vote in Town affairs, to meet at the Fayette Fire Station at 2475 Main Street in Fayette, June 11th, 2019, at 8:00 a.m., there and then to act on the following Article 1 and by secret ballot on Articles 2 as set out below, the polling hours therefore to be from eight o’clock in the forenoon until eight o’clock in the afternoon;

And, to notify and warn said inhabitants to meet at Fayette Central School in said Town on Saturday, the 15th day of June, 2019, at nine o’clock in the forenoon, then and there to act on Articles 3 through 41 as set out below, to wit:

ARTICLE 1 To choose a moderator to preside at said meeting.
PASSED

ARTICLE 2 To proceed with the voting, by secret ballot, as directed by statute, on the election of Town Officers for the ensuing year(s) – two Selectman/Assessor/Overseer of the Poor for a three-year terms; One School Committee Member for a three-year term.
PASSED

ARTICLE 3 To see if the Town of Fayette will vote to lapse all balances into the undesignated fund balance (surplus) with the exception of those special revenue accounts which must be carried forward by law.
PASSED

Note: This applies to federally funded school programs and from year to year other federal and state funded programs for municipal operations.
SUGGESTED SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR
THE FISCAL YEAR 2019-2020

ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION 1485

Cost Center Summary Budget Format

ARTICLE 4  To see what sum the Fayette School Department will be authorized to expend for Regular Instruction.

Elementary Education Pre-K – Grade 8  $ 799,856.00
Secondary Education  $ 478,772.00
Gifted & Talented  $ 9,383.00

School Committee Recommends $1,288,011.00
Budget Committee Recommends $1,288,011.00
(1 abstention Swimm)
Selectmen Recommends $1,288,011.00

PASSED

ARTICLE 5  To see what sum the Fayette School Department will be authorized to expend for Special Education.

Elementary Education Pre-K – Grade 5  $ 104,612.00
Middle School  00.00
High School  $ 139,427.00
Special Education Administration  $ 19,128.00
Special Services  $ 21,636.00

School Committee Recommends $284,803.00
Budget Committee Recommends $284,803.00
Selectmen Recommends $284,803.00

PASSED

ARTICLE 6  To see what sum the Fayette School Department will be authorized to expend for Career and Technical Education.

School Committee Recommends  $0.00

PASSED
ARTICLE 7  To see what sum the Fayette School Department will be authorized to expend for Other Instruction.

PASSED

School Committee Recommends  $0.00
ARTICLE 8  To see what sum the Fayette School Department will be authorized to expend for Student and Staff Support.

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guidance</td>
<td>$8,750.00</td>
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<tr>
<td>Health Services</td>
<td>$35,141.00</td>
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<tr>
<td>Improvement of Instruction</td>
<td>$1,162.00</td>
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<tr>
<td>Library Services</td>
<td>$9,075.00</td>
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<tr>
<td>Technology</td>
<td>$29,612.00</td>
</tr>
<tr>
<td>Student Assessments</td>
<td>$2,000.00</td>
</tr>
</tbody>
</table>

School Committee Recommends $85,740.00
Budget Committee Recommends $85,740.00
Selectmen Recommends $85,740.00

PASSED

ARTICLE 9  To see what sum the Fayette School Department will be authorized to expend for System Administration.

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>School Committee</td>
<td>$17,253.00</td>
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<tr>
<td>Superintendent’s Office</td>
<td>$68,655.00</td>
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</table>

School Committee Recommends $85,908.00
Budget Committee Recommends $85,908.00
(1 opposed by Swimm)
Selectmen Recommends $85,908.00

PASSED

ARTICLE 10  To see what sum the Fayette School Department will be authorized to expend for School Administration.

School Committee Recommends $139,703.00
Budget Committee Recommends $139,703.00
(1 opposed by Swimm)
Selectmen Recommends $139,703.00

PASSED

ARTICLE 11  To see what sum the Fayette School Department will be authorized to expend for Transportation and Buses.

School Committee Recommends $125,923.00
Budget Committee Recommends $125,923.00
Selectmen Recommends $125,923.00

PASSED

ARTICLE 12  To see what sum the Fayette School Department will be authorized to expend for Facilities Maintenance.
ARTICLE 13  To see what sum the Fayette School Department will be authorized to expend for Debt Service and Other Commitments.

School Committee Recommends $127,571.00
Budget Committee Recommends $127,571.00
Selectmen Recommends $127,571.00

PASSED

ARTICLE 14  To see what sum the Fayette School Department will be authorized to expend for All Other Expenditures.

Contracted Food Service

School Committee Recommends $19,717.00
Budget Committee Recommends $19,717.00
Selectmen Recommends $19,717.00

PASSED
ARTICLES PURSUANT TO 20-A M.R.S.A. Section 15690

PLEASE NOTE:

*Actions taken pursuant to items 1 – 3 must be taken by a recorded vote.*

1. **Fayette School Department Contribution to Total Cost of Funding Public Education from Kindergarten to Grade 12 (as required by Maine Revised Statutes, Title 20-A, §15690(1 A-B));**

**ARTICLE 15** To see what sum the Town of Fayette will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act *(Recommend $1,446,490.00)* and to see what sum the municipality will raise as the municipality’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

   School Committee Recommends $1,345,500.00
   Budget Committee Recommends $1,345,500.00
   (1 abstention Swimm)
   Selectmen Recommends $1,345,500.00

   *“Explanation: The Fayette School Department’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.”*

   **PASSED (45 FOR, 10 OPPOSED)**

2. **Appropriation of Additional Local Funds (as required by Maine Revised Statutes, Title 20-A, §15690 (3 A-B));**

**ARTICLE 16** Shall the Town of Fayette raise and appropriate $705,738.00 in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by $705,738.00 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends $705,738.00 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by $705,738.00.

*Explanation: The additional local funds are those locally raised funds over and above the Fayette School Department’s local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the (municipality/district) budget for educational programs.*

   School Committee Recommends $705,738.00
   Budget Committee Recommends $705,738.00
   (1 abstention Swimm)
PASSED (49 FOR, 11 OPPOSED)  

3. Total Budget Article (as required by Maine Revised Statutes, Title 20-A, §15690 (4A)):

ARTICLE 17 To see what sum the Town of Fayette will authorize the Fayette School Committee to expend for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the Fayette School Department’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends $2,182,228.00  
Budget Committee Recommends $2,182,228.00  
(1 abstention Swimm)  
Selectmen Recommends $2,182,228.00

PASSED (51 FOR, 11 OPPOSED)

ARTICLE 18 In addition to the amounts approved in the preceding articles, shall the Fayette School Committee be authorized to accept and expend federal or state funds and such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously anticipated.

School Committee Recommends YES  
Budget Committee Recommends YES  
Selectmen Recommends YES

PASSED

ARTICLE 19 Shall the school committee be authorized to accept all additional monies from the State Legislature to offset local taxes.

School Committee Recommends YES  
Budget Committee Recommends YES  
Selectmen Recommends YES

PASSED

ARTICLE 20 To see what sum the Town of Fayette will authorize the School Committee to transfer from the schools undesignated fund balance.

School Committee Recommends $30,000.00  
Budget Committee Recommends $30,000.00  
Selectmen Recommends $30,000.00

PASSED

ARTICLE 21 To see if the Town of Fayette will authorize the School Committee to expend an amount not to exceed $10,000 for the purpose of updating the indoor and outdoor lighting. This appropriation would be drawn from the Municipal Educational Capital Reserve Account.

School Committee Recommends $10,000.00  
Budget Committee Recommends $10,000.00
Selectmen Recommends $10,000.00

ARTICLE 22 To see if the Town of Fayette will vote to approve the formation of a regional service center pursuant to an Inter-local Agreement for the Western Maine Regional Service Center, as approved by the governing bodies of the parties thereto and the Commissioner of the Department of Education?

School Committee Recommends  YES
Budget Committee Recommends neither for nor against pending more detailed information
Selectmen Recommends neither for nor against pending more detailed information

Note: See separate handout

PASSED

ARTICLE 23 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2019-2020 Property Tax Commitment:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vehicle Excise Taxes</td>
<td>$240,000</td>
</tr>
<tr>
<td>Supplemental Taxes</td>
<td>$5,000</td>
</tr>
<tr>
<td>Interest on Taxes</td>
<td>$18,000</td>
</tr>
<tr>
<td>Homestead Reimbursement</td>
<td>$75,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$1,800</td>
</tr>
<tr>
<td>Building Permit Fees/Fines</td>
<td>$5,000</td>
</tr>
<tr>
<td>Clerk &amp; Agent Office Fees</td>
<td>$4,200</td>
</tr>
<tr>
<td>Tree Growth Reimbursement</td>
<td>$19,500</td>
</tr>
<tr>
<td>State Parks and Recreation</td>
<td>$0</td>
</tr>
<tr>
<td>Veteran’s Exemption Reimbursement</td>
<td>$1,800</td>
</tr>
<tr>
<td>Property Sale</td>
<td>$1,500</td>
</tr>
<tr>
<td>State Revenue Sharing</td>
<td>$52,738</td>
</tr>
<tr>
<td>Workers Comp Ins Proceeds</td>
<td>$3,000</td>
</tr>
<tr>
<td>Local Road Assistance</td>
<td>$38,548</td>
</tr>
</tbody>
</table>

Explanation: The list of municipal revenues and estimated collections above serve as non-tax and previously raised revenue to be used to reduce the amount necessary to raise and appropriate through taxation. Current tax rate is $18.05 per $1,000 of assessment.

Budget Committee Recommend: Yes
Selectmen Recommend: Yes

PASSED

ARTICLE 24 To see if the Town will vote to transfer excise tax money, sum not to exceed $1,000 received from the sale of snowmobile registrations from the Department of Inland Fisheries and Wildlife to the Fayette Ridge Riders Snowmobile Association.

Budget Committee Recommend: Yes
Selectmen Recommend: Yes

PASSED

ARTICLE 25 To see if the Town will vote to transfer excise tax money, sum not to exceed $3,000 received from the sale of boat registrations from the Department of Inland Fisheries and Wildlife to the 30 Mile River Watershed Association.

Budget Committee Recommend: Yes
Selectmen Recommend: Yes

ARTICLE 26 To see if the Town will vote to raise and appropriate from taxation the sum of $303,455 to support the General Government budget. Total expense to authorize $303,455.

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<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>PROPOSED</td>
</tr>
<tr>
<td>General Government</td>
<td>$279,169</td>
<td>$285,395</td>
<td>$289,311</td>
<td>$273,377</td>
<td>$289,628</td>
<td>$293,510</td>
<td>$303,455</td>
</tr>
<tr>
<td>ACTUALS</td>
<td>$274,111</td>
<td>$279,531</td>
<td>$279,219</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Estimated Summary of Accounts:

- Selectmen Stipend: $3,750
- Selectmen Payroll Tax: $287
- Town Manager Payroll: $57,230
- Town Manager Payroll Tax: $4,378
- Town Manager Health Ins.: $11,575
- Town Office Staff Payroll: $51,082
- Town Office Payroll Tax: $3,909
- Town Office Health Ins.: $11,745
- Code Enforcement Payroll: $21,540
- Code Enforcement Payroll Tax: $1,672
- Training: $100
- General Operations: $41,450
- Assessing: $22,750
- Record Preservation/Mapping: $4,500
- Elections: $1,077
- General Assistance: $3,000
- Senior Spectrum: $0
- Planning Board: $0
- Legal Services: $3,000
- Audit: $6,250
- Town Office Heating Fuel: $1,000
- Starling Hall: $3,450
- KVCOG MMA memberships: $2,315
- Insurance: $37,000
- Veteran’s Memorial: $350

Budget Committee Recommend: $303,455
Selectmen Recommend: $303,455

PASSED

ARTICLE 27 To see if the Town will vote to raise and appropriate from taxation the sum of $88,012 to support the Public Safety budget. Total expense to authorize $88,012
<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>$82,059</td>
<td>$84,829</td>
<td>$85,935</td>
<td>$86,345</td>
<td>$92,220</td>
<td>$86,676</td>
<td>$88,012</td>
</tr>
<tr>
<td><strong>ACTUALS</strong></td>
<td><strong>$80,174</strong></td>
<td><strong>$83,377</strong></td>
<td><strong>$87,955</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Summary of Accounts:
- Fire Protection $58,182 $53,182
- Rural Patrol $3,000 $3,000
- Street Lights $500 $550
- Ambulance $11,178 $11,514
- Dispatch $11,756 $14,756
- Animal Control $3,230 $2,891
- Humane Society $1,813 $1,919
- Supply $200 $200

Budget Committee Recommend: $88,012
Selectmen Recommend: $88,012

PASSED

**ARTICLE 28** To see if the Town will vote to raise and appropriate from taxation the sum of $12,428 to support the Recreation and Cultural Services budget. Total expense to authorize $12,428.

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Recreation and Cultural</td>
<td>$10,826</td>
<td>$11,126</td>
<td>$11,459</td>
<td>$11,428</td>
<td>$11,428</td>
<td>$12,428</td>
<td>$12,428</td>
</tr>
<tr>
<td><strong>ACTUALS</strong></td>
<td><strong>$10,582</strong></td>
<td><strong>$11,016</strong></td>
<td><strong>$10,632</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Estimated Summary of Accounts:
- Books $3,750 $3,750
- Staff $2,580 $2,580
- Operations $6,098 $6,098

Budget Committee Recommend: $12,428
Selectmen Recommend: $12,428

PASSED

**ARTICLE 29** To see if the Town will vote to raise and appropriate from taxation the sum of $467,184 to support the Public Works budget. Total expense to authorize $467,184

<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works</td>
<td>$428,845</td>
<td>$438,865</td>
<td>$442,672</td>
<td>$302,054</td>
<td>$437,432</td>
<td>$456,990</td>
<td>$467,184</td>
</tr>
</tbody>
</table>
Estimated Summary of Accounts:

<table>
<thead>
<tr>
<th></th>
<th>Last Year</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Payroll</td>
<td>$127,500</td>
<td>$143,500</td>
</tr>
<tr>
<td>Staff Payroll Tax</td>
<td>$9,754</td>
<td>$11,048</td>
</tr>
<tr>
<td>Staff Health Insurance</td>
<td>$24,327</td>
<td>$24,327</td>
</tr>
<tr>
<td>General Operations</td>
<td>$16,909</td>
<td>$13,509</td>
</tr>
<tr>
<td>Signs</td>
<td>$1,000</td>
<td>$1,500</td>
</tr>
<tr>
<td>Equipment Repair/Maintenance</td>
<td>$34,000</td>
<td>$34,000</td>
</tr>
<tr>
<td>Sand</td>
<td>$15,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Gravel</td>
<td>$30,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Pavement Maintenance</td>
<td>$100,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>Rental/Hired Equipment</td>
<td>$16,000</td>
<td>$11,000</td>
</tr>
<tr>
<td>Clothing</td>
<td>$800</td>
<td>$800</td>
</tr>
<tr>
<td>Hay</td>
<td>$500</td>
<td>$500</td>
</tr>
<tr>
<td>Fabric</td>
<td>$500</td>
<td>$500</td>
</tr>
<tr>
<td>Culverts</td>
<td>$5,000</td>
<td>$5,000</td>
</tr>
<tr>
<td>Discretionary Equipment Purchase</td>
<td>$3,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>Salt</td>
<td>$25,000</td>
<td>$25,000</td>
</tr>
<tr>
<td>Radio/Repair</td>
<td>$400</td>
<td>$400</td>
</tr>
<tr>
<td>Tools</td>
<td>$400</td>
<td>$400</td>
</tr>
<tr>
<td>Training</td>
<td>$200</td>
<td>$200</td>
</tr>
<tr>
<td>Supplies</td>
<td>$15,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Motor Fuel</td>
<td>$25,000</td>
<td>$26,000</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>$6,500</td>
<td>$6,500</td>
</tr>
<tr>
<td>Soldiers Memorial</td>
<td>$200</td>
<td>$200</td>
</tr>
</tbody>
</table>

Budget Committee Recommend: $467,184
Selectmen Recommend: $467,184

PASSED

ARTICLE 30 To see if the Town will vote to raise and appropriate from taxation the sum of $222,908 to support the Municipal Debt Service budget for a total expense to authorize $222,908.

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>BUDGET</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipal Debt Service</td>
<td>$118,081</td>
<td>$117,016</td>
<td>$93,089</td>
<td>$222,908</td>
<td>$222,908</td>
<td>$222,908</td>
<td>$222,908</td>
</tr>
</tbody>
</table>

Note: First payment of the 6 year note that refinanced the 2010 Road Bond (3.99%), purchased the 2015 Western Star Wheeler plow truck, 2010 used ¾ ton pick with boss plow and material screen along with $600,000 for road paving. Maine Municipal Bond (1.67%) (To be paid off in FY 21-22)

$206,800 in principal and $16,108 in interest.
Budget Committee Recommend: $222,908
Selectmen Recommend: $222,908

PASSED

ARTICLE 31  To see if the Town will vote to raise and appropriate from taxation the sum of $73,578 to support the Solid Waste budget. Total expense to authorize $73,578

<table>
<thead>
<tr>
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<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste</td>
<td>$37,000</td>
<td>$36,000</td>
<td>$36,000</td>
<td>$41,365</td>
<td>$68,500</td>
<td>$73,935</td>
<td>$73,578</td>
</tr>
</tbody>
</table>

Estimated Summary of Accounts:  
Readfield Transfer Station Partnership Share $72,578
Hazardous/Bulky Waste Programs $1,000

Selectmen Recommends $73,578
Budget Committee Recommends $73,578

PASSED

ARTICLE 32  To see if the Town will vote to raise from taxation $10,000 dollars to support the Employee Health Care Reserve Account for the high deductible plan instituted six years ago for the 3 municipal employees that receive health insurance.

Selectmen Recommends $10,000
Budget Committee Recommends $10,000

PASSED

ARTICLE 33  To see if the Town will vote to carry forward unexpended “Keep Me Warm” funds raised throughout the year as will be determined with the completion of the financial audit for the year ending June 30th 2018.

Selectmen Recommends Yes
Budget Committee Recommends Yes

PASSED

ARTICLE 34  To see if the Town will vote to carry forward unexpended Library Reserve funds as will be determined with the completion of the financial audit for the year ending June 30th 2018.

Selectmen Recommends Yes
Budget Committee Recommends Yes

PASSED

ARTICLE 35  To see if the Town of Fayette will vote to accept the By-Laws for the Underwood Memorial Library as updated.

Selectmen Recommends Yes
Budget Committee Recommends Yes

PASSED
ARTICLE 36 To see if the Town will vote to approve the Capital Investment Plan amount to raise from taxation $40,000 and transfer $6,306 from the salt shed reserve account to the Public Works Equipment Reserve.

Budget Committee Recommends $30,000 from taxation and transfer $6,306 from the salt shed reserve account

($10K for Fire Equipment, $5K for Town Office and $21,306K for Public Works Equipment)

Selectmen support the Budget Committee recommendation.

PASSED

ARTICLE 37 To see if the Town will vote to carry forward unexpended funds from the 2018-2019 Fire Protection Account to the 2019-2020 Fire Protection Account.

Selectmen Recommends Yes
Budget Committee Recommends Yes

PASSED

ARTICLE 38 Shall the Town vote to raise and appropriate from taxation the sum not to exceed $100,000 to support the following vote to be adopted?

VOTED:

(1) That a capital improvement project consisting of the repair, rebuilding and reconstruction of Starling Hall is hereby approved; and

(2) That a sum not to exceed $100,000 is hereby appropriated to provide for the costs of said improvement project; and

(3) That to fund said appropriation, the Treasurer and the Chair of the Board of Selectmen are hereby authorized to issue, at one time or from time to time, general obligation securities of the Town of Fayette, Maine (including callable securities, with or without premium, and including temporary notes in anticipation of the sale thereof), in an aggregate principal amount not to exceed $100,000; and

(4) That the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, form(s) and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, is hereby delegated to the Treasurer and the Chair of the Board of Selectmen.

FINANCIAL STATEMENT

1. Total Town Indebtedness
   a. Bonds outstanding and unpaid...

At June 30, 2018 long term debt consisted of the following:

2012 Qualified School Construction Bond for a wood pellet boiler for the school with Kennebec Savings Bank, due in annual principal installments of $12,500, and annual interest installments at varying amounts through July 2030. Interest is stated at 4.75%. The IRS will credit the Town approximately 93% of the interest each year. $162,500
2016 General Obligation Bond for road construction and the refinancing of the 2010 General Obligation Bond for road construction, with Maine Municipal Bond Bank, due in annual principal installments of $206,800, and semi-annual interest installments at varying amounts ranging between 0.65% and 2.17% through November 2021. $750,400

2016 School General Obligation Bond for heating improvements with Maine Municipal Bond Bank, due in annual principal installments of $10,000 and semi-annual interest installments at varying amounts ranging between 0.91% and 2.25% through November 2027. $90,000 $1,002,900

b. Bonds authorized and unissued. $0

c. Bonds to be issued if this article is approved $100,000

2. Costs

At an estimated maximum annual debt service not to exceed $13,000 and interest rate not to exceed 4% for a 10-year maturity, by example a local bank provided the following estimated costs for this bond issue if at a fixed 3.99% interest. $100,000 paid back over 10-years.

The annual payment would be $12,325.19

Principal ......................... $100,000
Interest ........................... $23,251.85
Total Debt Service ...............$123,251.85

3. Validity

The validity of the bonds and the voters' ratification of the bonds may not be affected by any error in the above estimates. If the actual amount of the total debt service for the bond issues varies from the estimates, the ratification by the voters is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Mark Robinson
Town Manager/Treasurer

Explanation: This request requires taxpayers to fund an annual debt service not to exceed the sum of $13,000 per year for 10 years. Funding will support the on-going construction work of the Starling Hall renovation project. The Friends of Starling Hall (FOSH) have committed to raising the funds each year to pay this debt service so that taxpayers would not have to pay the debt however it is Town obligated debt that the Town would have to pay in the absence of this contribution by FOSH.

Budget Committee Recommend: No
Selectmen Recommend: Yes 2 in favor 1 opposed (Badeau) 1 abstention (Graf)

PASSED (37 FOR, 20 OPPOSED)
ARTICLE 39 To see if the Town of Fayette will vote to raise $5,000 from taxation to support the regional broadband initiative led by the Town of Fayette.

Budget Committee Recommend: No
Selectmen Recommend: Yes 3-0-1 abstention (Badeau)
PASSED

ARTICLE 40 To see if the Town of Fayette will vote to increase the Property tax levy limit established for Fayette by State Law in the event that the municipal budget approved under the preceding articles will result in a property tax commitment that is greater than the property tax levy limit. This year's LD 1 calculation allowed $16,500 in new municipal spending.
PASSED

ARTICLE 41 Motion to Adjourn.
PASSED
Financial Statements

Town of Fayette, Maine

June 30, 2019
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Town of Fayette, Maine

June 30, 2019

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Independent Auditors’ Report

To the Board of Selectmen
Town of Fayette
Fayette, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements 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. 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 auditor’s 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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis, budgetary comparison information, the Schedule of the Town’s Proportionate Share of the Net Pension Liability, the Schedule of Town Contributions, the Schedule of the Town’s Proportionate Share of the MEPERS Plan Net OPEB Liability, and the Notes to the Schedules, as noted in the table of contents, 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 Fayette, Maine’s basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

[Signature]

Professional Association

Portland, Maine
February 20, 2020
Management’s Discussion and Analysis

Town of Fayette, Maine

As management of the Town of Fayette, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2019. The Town’s financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Town’s assets exceed liabilities by $3,385,756 as of June 30, 2019, compared to $3,069,994 as of June 30, 2018.

The Town’s governmental funds General Fund Balance was $1,176,540 as of June 30, 2019, compared to $1,021,512 as of June 30, 2018, an increase of $155,028 from the previous year.

Please reference page 7 regarding this part of the analysis. The increase in this year’s asset to liability differential is related in part to a $94,223 cost reduction from the prior year of capital asset accumulated depreciation and a $20,000 increase in unavailable tax revenue along with a significant decrease in Bonds payable included in long-term liabilities.

The budget versus actual expenditures for 2019 showed the following noteworthy comments:

Please reference page 10 regarding this part of the analysis. As hoped both the Town and School contributed back to surplus by June 30th of 2019. A net overall increase of $171,423 was added back to the Town’s undesignated fund balance (also known as surplus). There were noteworthy variances where actual expenditures exceeded defined final balances in Public Works due to the unexpected costs to repair a front end loader. The unexpended balance for General Government is directly related to unexpended comprehensive plan update funding and unpaid health benefits and payroll due to loss of staff.

Overview of the Financial Statements

The Management’s Discussion and Analysis introduces the Town’s basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Town also includes in this report supplemental information to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements provide information about the activities of the Town as a whole and present both a long-term and short-term view of the Town's finances. Financial reporting at this level is similar to the accounting used by most private-sector companies.
Management's Discussion and Analysis - Continued

Town of Fayette, Maine

The Statement of Net Position includes all assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Evaluation of the overall economic health requires other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's roads, as well as many others.

The Statement of Activities reports the current year change in net position. This statement includes all of the current year's revenues and expenses regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities are divided into two kinds of activities:

- Governmental activities: Most of the Town's basic services are reported here, including general administration, public safety, health and welfare, education and public works. Property and sales taxes, fines, and state and federal grants finance most of these activities.

- Business-type activities: if the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. Currently the Town has no business type activities.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses funds to ensure and demonstrate compliance with finance related laws and regulations. Within the basic financial statements, fund financial statements focus on the Town's most significant funds rather than the city as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non major funds is provided in the form of combining statements in a later section of this report.

The Town has the following types of funds:

- Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is different with fund statements reporting short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide statements to assist in understanding the differences between these two perspectives.
Management’s Discussion and Analysis - Continued

Town of Fayette, Maine

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Financial Analysis of the Town as a Whole - Government-wide Financial Statements

The following schedule is a summary of net position for the years ended June 30, 2019 and 2018:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2019</th>
<th>2018</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current and other assets</td>
<td>$1,568,533</td>
<td>$1,393,455</td>
<td>$175,078</td>
</tr>
<tr>
<td>Capital assets</td>
<td>2,772,099</td>
<td>2,866,322</td>
<td>(94,223)</td>
</tr>
<tr>
<td>Total Assets</td>
<td>4,340,632</td>
<td>4,259,777</td>
<td>80,855</td>
</tr>
<tr>
<td>Deferred outflows related to pension</td>
<td>21,920</td>
<td>31,347</td>
<td>(9,427)</td>
</tr>
<tr>
<td><strong>Total Deferred Outflows of Resources</strong></td>
<td>21,920</td>
<td>31,347</td>
<td>(9,427)</td>
</tr>
<tr>
<td>Long term-liabilities</td>
<td>802,918</td>
<td>1,042,175</td>
<td>(239,257)</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>155,349</td>
<td>162,920</td>
<td>(7,571)</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>958,267</td>
<td>1,205,095</td>
<td>(246,828)</td>
</tr>
<tr>
<td>Deferred inflows related to pension</td>
<td>5,689</td>
<td>16,035</td>
<td>(10,346)</td>
</tr>
<tr>
<td>Deferred interest reimbursement</td>
<td>12,840</td>
<td>-</td>
<td>12,840</td>
</tr>
<tr>
<td><strong>Total Deferred Inflows of Resources</strong></td>
<td>18,529</td>
<td>16,035</td>
<td>2,494</td>
</tr>
</tbody>
</table>

Net position:

Net investment in capital assets                   | 1,993,646 | 1,854,287 | 139,359 |
Restricted                                          | 148,993 | 100,374 | 48,619 |
Unrestricted                                        | 1,248,117 | 1,115,333 | 132,784 |

$3,390,756 $3,069,994 $320,762

Please reference page 19 regarding this part of the analysis. Contributing factors in this year’s capital asset reporting include the continual reduction in long-term liabilities related to debt payment in another year in which the town did not incur new indebtedness. Another factor being paving maintenance which is costly from an accounting prerogative, but is viewed as maintenance therefore not capitalized. As a result, the trend of assets depreciating and exceeding capital investment continues.
Management’s Discussion and Analysis - Continued

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2019 and 2018:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2019</th>
<th>2018</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$11,155</td>
<td>$9,834</td>
<td>$1,321</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>143,327</td>
<td>110,234</td>
<td>33,093</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>-</td>
<td>12,584</td>
<td>(12,584)</td>
</tr>
<tr>
<td>General revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>2,912,232</td>
<td>2,644,012</td>
<td>268,220</td>
</tr>
<tr>
<td>Excise taxes</td>
<td>244,775</td>
<td>241,570</td>
<td>3,205</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>287,318</td>
<td>179,443</td>
<td>107,875</td>
</tr>
<tr>
<td>Other</td>
<td>94,662</td>
<td>53,058</td>
<td>41,604</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>3,693,469</td>
<td>3,250,735</td>
<td>442,734</td>
</tr>
</tbody>
</table>

| **Expenses:**                   |        |        |           |
| General                         |        |        |           |
| General government              | $302,892| $312,436| (9,544)   |
| Public safety                   | 96,308  | 100,896|(4,588)    |
| Health and welfare              | 73,108  | 72,610 | 498       |
| Recreation and culture          | 14,538  | 12,509 | 2,029     |
| Education                       | 2,163,183| 2,004,591| 158,592  |
| Public works                    | 500,389 | 503,820|(3,431)    |
| Unclassified                    | 214,181 | 204,185| 9,996     |
| Interest on long-term debt      | 13,108  | 15,928 | (2,820)   |
| **Total Expenses**              | 3,377,707| 3,226,975| 150,732   |

| **Change in Net Position**      | $315,762| $23,760| $292,002 |

The most noteworthy activity and change from 2018 to 2019 was again the education expenditure line these increases were directly related to staff payroll, special education cost increases and tuition rate increases for grades 6-12.
Management’s Discussion and Analysis - Continued

Town of Fayette, Maine

Financial Analysis of the Town's Funds - Fund Financial Statements

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

Current year revenues on a budgetary basis in the general fund were made up of the following:

![Budgetary Revenues](image)

- Property taxes (81.7%)
- Intergovernmental (7.5%)
- Excise taxes (6.9%)
- Miscellaneous (2.7%)
- Maine PERS (1.2%)
Management’s Discussion and Analysis - Continued

Town of Fayette, Maine

Current year expenditures on a budgetary basis in the general fund were made up of the following:

**Budgetary Expenditures**

- Education (58.2%)
- Public works (14.3%)
- General government (8.5%)
- County tax (5.0%)
- Debt service (7.2%)
- Capital outlay (0.7)
- Maine PERS (1.3%)
- Public safety (2.3%)
- All others (2.5%)

**General Fund Budgetary Highlights**

The most noteworthy observation is the continued trend increase in local property taxes to pay for the increase in expenses. The shift in education costs making up (58.2%) from the year before (57.3%) and (55.7%) from the year before that as part of the total expenditure chart. In fiscal year 2018-2019 local taxpayers were asked to support a budget of $2,048,917 with only $55,401 in state aid which required local taxpayer to raise 97.3% of the total expenditure costs. When combined with all expenses (Town, County and School) the education expense represented the aforementioned 58.2% of the above chart. Public Works increased to (14.3%) an increase from (13.6%) a year ago and (10.6%) from two years ago.

**Noteworthy Reserve Funds Include:**

The most significant reserve account continues to be the municipal educational facility reserve account. This account was borne out of the Town’s concern that unexpended school funds would become confiscated by school consolidation by virtue of the law initiated by Governor Baldacci in 2006. This fund is comprised of local funds that were raised by taxation and not expended for school operational costs. The voters at the 2007 Annual Town Meeting took action to protect these funds. These funds may be used for any purpose that benefits the Fayette Central School as approved by the voters of Fayette.
Management’s Discussion and Analysis - Continued

Town of Fayette, Maine

Capital Assets

At year-end, the Town had $2,772,099 in net capital assets compared to $2,866,322, last year.

This year’s major additions included: the Starling Hall renovations that were started this year offset by the trend of assets depreciating and exceeding this modest capital investment made by the Town.

Long Term Liabilities

At year-end, the Town had $773,600 in general obligation debt and $4,853 in capital lease obligations compared to $1,002,900 and $9,135, respectively, last year. At year-end, the Town had a net pension liability of $24,465 compared to $30,140 last year.

The continual reduction in long-term liabilities is related to debt payments in another year in which the Town did not incur new indebtedness.

Economic Factors and Next Year's Budgets and Rates

Moving forward, as was the case with the 2017-2018 audit, subsequent years audits should identify modest gains and restoration of the Town undesignated fund (surplus).

Management should identify a baseline for fund balance that is sustained from year to year. This audit presents a fund balance that is $100,000 away from $1 million dollar balance which has been a desired goal of management for many years. Maintaining this status will ebb and flow as leadership changes unless a fund balance policy is adopted by the Town.

Current economic factors only increase the Town’s expenditure demands and increase the Town’s perceived taxable value due to real estate market trends that directly impact local taxation and tax burden. The expansion of residential development is not the answer. In Fayette today a $200,000 home brings in $3,750 in new real estate tax revenue. If the home comes with one school age child, the home brings with it a $13,750 expenditure. You do the math! Is this a sustainable path?

The Fayette taxpayer pays exclusively 95.4 % of its education costs this year. The current tax rate in Fayette is $18.75. Since the 2007 revaluation when Fayette’s tax rate was $10.20, the tax rate has increased each year or has remained the same in subsequent years leading us to the current rate today.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 685-4373 and ask for the Town Manager. Citizens are welcomed to visit with the appropriate staff on any financial matters.
Statement of Net Position

Town of Fayette, Maine

As of June 30, 2019

<table>
<thead>
<tr>
<th>Assets</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$ 1,114,364</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>192,189</td>
</tr>
<tr>
<td>Taxes receivable</td>
<td>168,303</td>
</tr>
<tr>
<td>Tax liens</td>
<td>26,416</td>
</tr>
<tr>
<td>Tax acquired property</td>
<td>67,261</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>2,772,099</td>
</tr>
<tr>
<td>Total Assets</td>
<td>4,340,632</td>
</tr>
</tbody>
</table>

Deferred Outflows of Resources

Deferred outflows related to pension

| Total Deferred Outflows of Resources | 21,920 |

Liabilities

Accrued expenses
Prepaid taxes
Accrued interest payable
Long-term liabilities:
  Portion due or payable within one year:
    Bonds payable
    Capital lease obligation
  Portion due or payable after one year:
    Bonds payable
    Capital lease obligation
    Net pension liability

| Total Liabilities | 958,267 |

Deferred Inflows of Resources

Deferred inflows related to pension
Unavailable revenue - interest reimbursement

| Total Deferred Inflows of Resources | 18,529 |

Net Position

Net investment in capital assets
Restricted
Unrestricted

| Net Position | $ 3,385,756 |

See accompanying independent auditors’ report and notes to the financial statements.
## Statement of Activities

**Town of Fayette, Maine**

**For the Year Ended June 30, 2019**

<table>
<thead>
<tr>
<th>Function/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Governmental Activities</th>
<th>Net (Expense) Revenue and Changes in Net Position</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>$ 302,892</td>
<td>$ 11,155</td>
<td>$ -</td>
<td>$ (291,737)</td>
<td></td>
</tr>
<tr>
<td>Public safety</td>
<td>96,308</td>
<td>-</td>
<td>-</td>
<td>(96,308)</td>
<td></td>
</tr>
<tr>
<td>Health and welfare</td>
<td>73,108</td>
<td>-</td>
<td>-</td>
<td>(73,108)</td>
<td></td>
</tr>
<tr>
<td>Recreation and culture</td>
<td>14,538</td>
<td>-</td>
<td>-</td>
<td>(14,538)</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>2,163,183</td>
<td>-</td>
<td>55,401</td>
<td>(2,107,782)</td>
<td></td>
</tr>
<tr>
<td>Public works</td>
<td>500,389</td>
<td>-</td>
<td>53,182</td>
<td>(447,207)</td>
<td></td>
</tr>
<tr>
<td>County tax</td>
<td>167,037</td>
<td>-</td>
<td>-</td>
<td>(167,037)</td>
<td></td>
</tr>
<tr>
<td>Unclassified</td>
<td>12,400</td>
<td>-</td>
<td>-</td>
<td>(12,400)</td>
<td></td>
</tr>
<tr>
<td>Maine PERS on-behalf payments</td>
<td>34,744</td>
<td>-</td>
<td>34,744</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>13,108</td>
<td>-</td>
<td>-</td>
<td>(13,108)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td>$ 3,377,707</td>
<td>$ 11,155</td>
<td>$ 143,327</td>
<td>(3,223,225)</td>
<td></td>
</tr>
</tbody>
</table>

General revenues:
- Taxes:  
  - Property: $2,912,232  
  - Excise: $244,775  
  - Intergovernmental: $287,318  
  - Interest: $2,994  
  - Miscellaneous: $91,668  

**Total General Revenues** $3,538,987

**Change in Net Position** $315,762

Net position at beginning of year $3,069,994

**Net Position at End of Year** $3,385,756

See accompanying independent auditors' report and notes to the financial statements.
Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2019

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Local Entitlement Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$ 1,079,634</td>
<td>$ -</td>
<td>$ 34,730</td>
<td>$ 1,114,364</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>81,765</td>
<td>76,670</td>
<td>33,754</td>
<td>192,189</td>
</tr>
<tr>
<td>Taxes receivable</td>
<td>168,303</td>
<td>-</td>
<td>-</td>
<td>168,303</td>
</tr>
<tr>
<td>Tax liens</td>
<td>26,416</td>
<td>-</td>
<td>-</td>
<td>26,416</td>
</tr>
<tr>
<td>Tax acquired property</td>
<td>67,261</td>
<td>-</td>
<td>-</td>
<td>67,261</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>116,274</td>
<td>-</td>
<td>9,924</td>
<td>126,198</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$ 1,539,653</td>
<td>$ 76,670</td>
<td>$ 78,408</td>
<td>$ 1,694,731</td>
</tr>
</tbody>
</table>

| **Liabilities, Deferred Inflows of Resources, and Fund Balances** |         |                        |                          |                          |
| **Liabilities**          |         |                        |                          |                          |
| Accrued expenses          | $ 136,763 | $ -                    | -                        | $ 136,763                |
| Prepaid taxes             | 9,586   | -                      | -                        | 9,586                    |
| Due to other funds        | 9,924   | 76,670                 | 39,604                   | 126,198                  |
| **Total Liabilities**     | 156,273 | 76,670                 | 39,604                   | 272,547                  |

| **Deferred Inflows of Resources** |         |                        |                          |                          |
| Unavailable revenue - interest reimbursement | 12,840  | -                      | -                        | 12,840                   |
| Unavailable revenue - property taxes          | 194,000 | -                      | -                        | 194,000                  |
| **Total Deferred Inflows of Resources**       | 206,840 | -                      | -                        | 206,840                  |

| **Fund Balances**          |         |                        |                          |                          |
| **Restricted**             |         |                        |                          |                          |
| Special revenue funds      | -       | -                      | 9,970                    | 9,970                    |
| Permanent funds            | -       | -                      | 28,834                   | 28,834                   |
| General fund - Town        | 104,838 | -                      | -                        | 104,838                  |
| General fund - School      | 5,351   | -                      | -                        | 5,351                    |
| **Assigned**               |         |                        |                          |                          |
| General fund - Town        | 209,743 | -                      | -                        | 209,743                  |
| General fund - School      | 252,448 | -                      | -                        | 252,448                  |
| **Unassigned**             |         |                        |                          |                          |
| General fund               | 604,160 | -                      | -                        | 604,160                  |
| **Total Fund Balances**    | 1,176,540 | -                      | 38,804                   | 1,215,344                |

| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** |         |                        |                          |                          |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | $ 1,539,653 | $ 76,670               | $ 78,408                 | $ 1,694,731              |

See accompanying independent auditors' report and notes to the financial statements.
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position

Town of Fayette, Maine

As of June 30, 2019

Total Fund Balances - Governmental Funds $ 1,215,344

Amounts reported for governmental activities in the Statement of Net Position is 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, net of accumulated depreciation is: 2,772,099

Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The balance in unavailable revenue - property taxes in the governmental funds as a liability is: 194,000

The following deferred outflows below are not current assets or financial resources and the following deferred inflows are not current liabilities due and payable in the current period and therefore are not reported in the Balance Sheet:

Deferred outflows related to pension $ 21,920
Deferred inflows related to pension (5,689)

16,231

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and related liabilities at year-end consist of:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds payable</td>
<td>(773,600)</td>
</tr>
<tr>
<td>Capital lease obligations</td>
<td>(4,853)</td>
</tr>
<tr>
<td>Accrued interest payable</td>
<td>(9,000)</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>(24,465)</td>
</tr>
</tbody>
</table>

(811,918)

Net Position - Governmental Activities $ 3,385,756

See accompanying independent auditors' report and notes to the financial statements.
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th>Revenues</th>
<th>General</th>
<th>Local Entitlement Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$2,892,232</td>
<td>-</td>
<td>-</td>
<td>$2,892,232</td>
</tr>
<tr>
<td>Excise taxes</td>
<td>244,775</td>
<td>-</td>
<td>-</td>
<td>244,775</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>265,811</td>
<td>64,337</td>
<td>65,733</td>
<td>395,901</td>
</tr>
<tr>
<td>Maine PERS on-behalf payments</td>
<td>42,467</td>
<td>-</td>
<td>-</td>
<td>42,467</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>101,397</td>
<td>-</td>
<td>4,420</td>
<td>105,817</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>3,546,682</td>
<td>64,337</td>
<td>70,173</td>
<td>3,681,192</td>
</tr>
</tbody>
</table>

Expenditures
Current
- General government: 304,085
- Public safety: 78,352
- Health and welfare: 73,108
- Recreation and culture: 13,678
- Education: 1,962,295
- Public works: 482,371
- County tax: 167,037
- Unclassified: 1,741
- Maine PERS on-behalf payments: 42,467
- Debt service - principal: 229,300
  - interest: 14,108
- Capital outlay: 23,112

| Total Expenditures            | 3,391,654 | 64,337 | 76,392 | 3,532,383 |

Revenues Over (Under) Expenditures: 155,028

Fund balances at beginning of year: 1,021,512

Fund Balances at End of Year: $1,176,540

See accompanying independent auditors' report and notes to the financial statements.
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Town of Fayette, Maine

As of June 30, 2019

Net Change in Fund Balances - Total Governmental Funds $ 148,809

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

Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The current year change in unavailable revenue - property tax revenue reported in the governmental funds and not in the Statement of Activities is: 20,000

Governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions and reductions in the current period:

Capital asset additions $ 85,318
Depreciation expense (179,541)

(94,223)

Issuance of long-term debt and entering into capital lease obligations provide current resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount of proceeds and repayments of debt obligations in the current period:

Principal portion of debt service payments 229,300
Principal portion of capital lease obligation payments 4,282

233,582

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 the governmental funds.

Change in accrued interest payable 1,000
Adjustment to pension expense 6,594

7,594

Change in Net Position of Governmental Activities $ 315,762

See accompanying independent auditors' report and notes to the financial statements.
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance (Positive)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>$ 2,915,837</td>
<td>$ 2,915,837</td>
<td>$ 2,892,232</td>
<td>$ (23,605)</td>
</tr>
<tr>
<td>Excise taxes</td>
<td>228,000</td>
<td>228,000</td>
<td>244,775</td>
<td>16,775</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State revenue sharing</td>
<td>53,605</td>
<td>53,605</td>
<td>55,655</td>
<td>2,050</td>
</tr>
<tr>
<td>Maine PERS on-behalf payments</td>
<td>-</td>
<td>-</td>
<td>42,467</td>
<td>42,467</td>
</tr>
<tr>
<td>Other</td>
<td>203,072</td>
<td>203,072</td>
<td>210,156</td>
<td>7,084</td>
</tr>
<tr>
<td>Miscellaneous revenues</td>
<td>29,565</td>
<td>29,565</td>
<td>94,676</td>
<td>65,111</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>3,430,079</td>
<td>3,430,079</td>
<td>3,539,961</td>
<td>109,882</td>
</tr>
</tbody>
</table>

| Expenditures              |                 |              |              |                     |
| Current                   |                 |              |              |                     |
| General government        | 337,687         | 337,687      | 285,969      | 51,718              |
| Public safety             | 89,767          | 89,767       | 78,352       | 11,415              |
| Health and welfare        | 73,935          | 73,935       | 73,108       | 827                 |
| Recreation and culture    | 35,128          | 35,128       | 13,678       | 21,450              |
| Education                 | 2,023,939       | 2,023,939    | 1,962,295    | 61,644              |
| Public works              | 456,990         | 456,990      | 482,371      | (25,381)            |
| County tax                | 167,037         | 167,037      | 167,037      | -                   |
| Unclassified              | -               | -            | 1,741        | (1,741)             |
| Maine PERS on-behalf payments| -              | -            | 42,467       | (42,467)            |
| Debt service - principal  | 229,300         | 229,300      | 229,300      | -                   |
| - interest                | 18,586          | 18,586       | 14,108       | 4,478               |
| Capital outlay            | 25,000          | 25,000       | 23,112       | 1,888               |
| **Total Expenditures**    | 3,457,369       | 3,457,369    | 3,373,538    | 83,831              |

| Revenues Over (Under) Expenditures | (27,290) | (27,290) | 166,423 | 193,713 |

| Other Financing Sources (Uses)              |         |         |         |         |
| Operating transfers in                     | 18,700  | 18,700  | 25,000  | 6,300   |
| Operating transfers out                     | (20,000)| (20,000)| (20,000)| -       |
| Utilization of assigned fund balance        | 52,268  | 52,268  | -       | (52,268)|
| **Total Other Financing Sources (Uses)**    | 50,968  | 50,968  | 5,000   | (45,968)|

| Revenues and Other Sources Over Expenditures and Other Uses | $ 23,678 | $ 23,678 | 171,423 | 147,745 |

Budgetary fund balance at beginning of year | $ 736,108 |

Budgetary Fund Balance at End of Year | $ 907,531 |

See accompanying independent auditors' report and notes to the financial statements.
Notes to Financial Statements

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies

The Town of Fayette, Maine operates under a Selectmen - Town Manager form of government. The accounting policies of the Town of Fayette, Maine, conform to United States generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity
The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town’s reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of Fayette has no component units.

Basis of Presentation

Government-wide Financial Statements
The statement of net position and statement of activities report information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services for support. Currently the Town has no business-type activities.

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

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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

Fund Financial Statements
Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

Governmental Activities
Governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines:

The General Fund is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Permanent Funds are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization as stipulated by the specific trust instrument.

Basis of Accounting
Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Accrual
Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual
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 is recognized when due.

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.

Cash and Cash Equivalents
The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Inventories
Inventories of supplies are considered to be expenditures at the time of purchase.

Accounts Receivable
Accounts receivable are stated at the amount the Town expects to collect from outstanding balances. Town management closely monitors outstanding balances and records an allowance for doubtful accounts as necessary based upon historical trends of bad debts and a detailed review of current year receivables and their aging. Management has deemed an allowance for doubtful accounts is not necessary.

Capital Assets
In the government-wide financial statements, capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line method.

Estimated useful lives are as follows: buildings and improvements, 20 to 50 years; infrastructure, 5 to 60 years; and vehicles and equipment, 3 to 15 years.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Capital Assets - Continued
In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized and related depreciation is not reported in the fund financial statements.

Vacation and Sick Leave
Under the terms of personnel policies, vacation leave is granted in varying amounts according to length of service. Sick leave is granted in equal amounts to all employees. In some cases, employees are entitled to payment for unused vacation upon termination or retirement. No liability is recorded for accrued compensated absences at June 30, 2019, the inclusion of which would not be material to the financial statements.

Long-Term Obligations
In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Deferred Outflows and Inflows of Resources
In addition to assets, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until that time. The Fayette School Department has one item that meets this criterion, deferred pensions, which is reported in the statement of net position.

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Deferred Outflows and Inflows of Resources - Continued
The Town has one type of item, unavailable revenue, which results from property taxes, which arises under the modified accrual basis of accounting that qualifies for reporting in this category and is reported in the governmental funds balance sheet. The Town has another item, also unavailable revenue, which results from an interest reimbursement, which arises under the modified and full accrual basis of accounting that qualifies for reporting in this category and is reported in the governmental funds balance sheet as well as the statement of net position. The School Department also has one type of item, deferred pensions, which is reported in the statement of net position.

Pensions
In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note F and the required supplementary information beginning on page 43), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the Town recognizes a net pension liability, which represents the Town’s proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the Maine Public Employees Retirement System (MainePERS). The net pension liability is measured as of the Town’s prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers Pension Plan (TPP) and additions to/deductions from the TPP’s fiduciary net position have been determined on the same basis as they are reported by the TPP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Postemployment Benefits Other Than Pensions (OPEB)
For purposes of measuring the Fayette School Department’s OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the MainePERS State Employee and Teacher (SET) Plan, a multiple-employer defined benefit postretirement life insurance plan (the Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Government-wide Fund Net Position
Government-wide net position is divided into three components:

Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted net position - consist of net assets that are restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted - All other net asset positions are reported in this category.

Governmental Fund Balances
In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted - resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed through constitutional provisions or enabling legislation.

Committed - resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned - resources neither restricted nor committed for which a government has a stated intended use as established by the Town Council or a body or official to which the Town Council has designated the authority to assign amounts for specific purposes.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Governmental Fund Balances - Continued
*Unassigned* - resources which cannot be properly classified in one of the other four categories.

Use of Restricted Resources
The Town has no formal fund balance policy. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

Interfund Activity
Interfund activity is reported as loans, reimbursements, or transfers. Loans are reported as interfund loan receivables and payables as appropriate and are subject to elimination upon consolidation in the government-wide presentation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. Since not all funds maintain a separate cash account, cash is pooled in the General Fund cash account and activity for individual funds are recorded through the General Fund and each respective individual fund through the recognition of a "due to/due from" as appropriate. The due to/from other funds balances are subject to elimination upon consolidation in the government-wide presentation. All interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Budget
The Town of Fayette’s policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- A vote of the inhabitants of the Town was then taken for the purpose of adopting the proposed budget after public notice of the vote was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for special revenue funds.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Revenue Recognition - Property Taxes
The Town’s property tax for the current year was levied July 30, 2018, on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due November 30, 2018 and April 30, 2019 with interest on unpaid taxes commencing on December 1, 2018 and May 1, 2019, at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred inflow of resources.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $23,678 for the year ended June 30, 2019.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Note B - Cash

The Town conducts all its deposit transactions with depository banks. Cash resources of several individual funds are combined to form a pool of cash.

Custodial Credit Risk - Deposits
At June 30, 2019, the carrying amount of the Town’s deposits was $1,114,364, and the bank balance was $1,192,887. The difference between these balances relates to deposits in transit, outstanding checks and cash on hand at year-end. Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town does not have a deposit policy on custodial credit risk. As of June 30, 2019, none of the Town’s bank balance of $1,192,887 was exposed to credit risk.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2019, follows:

<table>
<thead>
<tr>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Retirements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Depreciable Assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$167,657</td>
<td>-</td>
<td>$</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>27,158</td>
<td>5,249</td>
<td>-</td>
</tr>
<tr>
<td>Depreciable Assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>3,139,595</td>
<td>36,842</td>
<td>-</td>
</tr>
<tr>
<td>Land Improvements</td>
<td>95,147</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,326,241</td>
<td>43,227</td>
<td>62,174</td>
</tr>
<tr>
<td>Vehicles</td>
<td>1,038,576</td>
<td>-</td>
<td>3,434</td>
</tr>
<tr>
<td>Road network</td>
<td>2,532,130</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Totals at historical cost</strong></td>
<td>8,326,504</td>
<td>85,318</td>
<td>65,608</td>
</tr>
<tr>
<td><strong>Less accumulated depreciation:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>1,560,425</td>
<td>67,001</td>
<td>-</td>
</tr>
<tr>
<td>Land Improvements</td>
<td>91,659</td>
<td>73</td>
<td>-</td>
</tr>
<tr>
<td>Equipment</td>
<td>652,137</td>
<td>69,152</td>
<td>62,174</td>
</tr>
<tr>
<td>Vehicles</td>
<td>812,585</td>
<td>39,843</td>
<td>3,434</td>
</tr>
<tr>
<td>Road network</td>
<td>2,343,376</td>
<td>3,472</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total accumulated depreciation</strong></td>
<td>5,460,182</td>
<td>179,541</td>
<td>65,608</td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
<td>$2,866,322</td>
<td>$(94,223)</td>
<td>$</td>
</tr>
</tbody>
</table>

Depreciation expense was charged to the following functions:

<table>
<thead>
<tr>
<th>Governmental activities:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$4,056</td>
<td></td>
</tr>
<tr>
<td>Public Safety</td>
<td>17,956</td>
<td></td>
</tr>
<tr>
<td>Recreation and Culture</td>
<td>860</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>95,424</td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>61,245</td>
<td></td>
</tr>
</tbody>
</table>

Total governmental activities depreciation expense $179,541
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note D - Interfund Balances

Interfund balances at June 30, 2019 consisted of the following amounts:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Receivables Due from</th>
<th>Payables Due to</th>
<th>Net Internal Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Revenue Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Categorical Programs - non-major</td>
<td>$ 33,754</td>
<td>$ -</td>
<td></td>
</tr>
<tr>
<td>School Categorical Programs - Local Entitlement Fund</td>
<td>76,670</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Keep Me Warm</td>
<td>-</td>
<td>(9,924)</td>
<td>(9,924)</td>
</tr>
<tr>
<td></td>
<td>110,424</td>
<td>(9,924)</td>
<td></td>
</tr>
<tr>
<td>Permanent Funds - Trust Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cemetery</td>
<td>5,850</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>116,274</td>
<td>(9,924)</td>
<td>$ 106,350</td>
</tr>
<tr>
<td>Special Revenue Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Categorical Programs - non-major</td>
<td>-</td>
<td>(33,754)</td>
<td></td>
</tr>
<tr>
<td>School Categorical Programs - Local Entitlement Fund</td>
<td>-</td>
<td>(76,670)</td>
<td></td>
</tr>
<tr>
<td>Keep Me Warm</td>
<td>9,924</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>9,924</td>
<td>110,424</td>
<td>(100,500)</td>
</tr>
<tr>
<td>Permanent Funds - Trust Funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cemetery</td>
<td>-</td>
<td>(5,850)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>(5,850)</td>
<td>(5,850)</td>
</tr>
<tr>
<td></td>
<td>$ 126,198</td>
<td>$ (126,198)</td>
<td>$ -</td>
</tr>
</tbody>
</table>

All interfund balances resulted from the time lag between (1) the dates that interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note E - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019 was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Amounts Due within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation debt</td>
<td>$1,002,900</td>
<td>-</td>
<td>$229,300</td>
<td>$773,600</td>
<td>$229,300</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>30,140</td>
<td>-</td>
<td>5,675</td>
<td>24,465</td>
<td>-</td>
</tr>
<tr>
<td>Capital lease obligation</td>
<td>9,135</td>
<td>-</td>
<td>4,282</td>
<td>4,853</td>
<td>4,312</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,042,175</strong></td>
<td>-</td>
<td><strong>$239,257</strong></td>
<td><strong>$802,918</strong></td>
<td><strong>$233,612</strong></td>
</tr>
</tbody>
</table>

At June 30, 2019 long term debt consisted of the following:

2012 Qualified School Construction Bond for a wood pellet boiler for the school with Kennebec Savings Bank, due in annual principal installments of $12,500, and annual interest installments at varying amounts through July 2030. Interest is stated at 4.75%. The IRS will credit the Town approximately 93% of the interest each year. $150,000

2016 General Obligation Bond for road construction and the refinancing of the 2010 General Obligation Bond for road construction, with Maine Municipal Bond Bank, due in annual principal installments of $206,800, and semi-annual interest installments at varying amounts ranging between 0.65% and 2.17% through November 2021. 543,600

2016 School General Obligation Bond for heating improvements with Maine Municipal Bond Bank, due in annual principal installments of $10,000 and semi-annual interest installments at varying amounts ranging between 0.91% and 2.25% through November 2027. 80,000

$773,600

21
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note E - Long-Term Liabilities - Continued

The annual requirements to amortize bonds payable are as follows:

<table>
<thead>
<tr>
<th>Year Ended June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 229,300</td>
<td>$ 16,949</td>
<td>$ 246,249</td>
</tr>
<tr>
<td>2021</td>
<td>229,300</td>
<td>12,554</td>
<td>241,854</td>
</tr>
<tr>
<td>2022</td>
<td>152,500</td>
<td>8,404</td>
<td>160,904</td>
</tr>
<tr>
<td>2023</td>
<td>22,500</td>
<td>6,240</td>
<td>28,740</td>
</tr>
<tr>
<td>2024</td>
<td>22,500</td>
<td>5,472</td>
<td>27,972</td>
</tr>
<tr>
<td>Thereafter</td>
<td>117,500</td>
<td>17,615</td>
<td>135,115</td>
</tr>
</tbody>
</table>

$ 773,600 $ 67,234 $ 840,834

Capital Lease Obligations:
The present value of capital lease obligations and future years’ minimum lease payments are as follows:

<table>
<thead>
<tr>
<th>Year ending June 30</th>
<th>Minimum lease payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 4,499</td>
</tr>
<tr>
<td>2021</td>
<td>5,045</td>
</tr>
</tbody>
</table>

Less amount representing interest (various rates) 192

Obligation under capital leases $ 4,853

As of June 30, 2019 the gross amount of fixed assets associated with capital lease obligations was $286,630 with accumulated depreciation of $264,906.

Note F - Pension Plan

Plan Description
Teaching-certified employees of the Fayette School Department (Department) are provided with pensions through the Teacher’s Pension Plan (TPP) – a cost-sharing multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System (MainePERS). Chapter 423 of the State Statutes grants the authority to establish and amend benefit terms to the MainePERS Board of Trustees (MainePERS Board). MainePERS issues a publicly available financial report that can be obtained on the MainePERS website.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Benefits Provided
MainePERS provides retirement, disability, and death benefits to plan members. Employees who retire at or after age 60, 62, or 65 (depending on their date of hire) with five to twenty-five years of credited service (depending on their date of hire and inactive or active status) are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to two percent of the average of their highest three years earnings per year of service.

Employees are eligible for service-related disability benefits regardless of length of service. Disability benefits may be available if an employee participating in the plan becomes mentally or physically disabled while in MainePERS-covered service and is permanently unable to perform the duties of his/her position. The amount of the disability benefit is either 66 2/3% or 59% of the average final compensation, depending on the date the employee was hired.

Ordinary death benefits are available if death occurs before retirement. Beneficiaries can receive either a lump-sum refund of the employee’s contributions and interest or a monthly benefit. If death occurs as a result of an injury while working or while the employee is working, accidental death benefits are also available.

Contributions
Per Chapter 423 of the State Statutes, contribution requirements of the active employees and the participating school districts are established and may be amended by the MainePERS Board. Maine State requires the State to contribute a portion of the Town’s contractually required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employees are required to contribute 7.65% of their annual pay. The school departments’ contractually required contribution rate for the year ended June 30, 2019 was 15.05% of annual school district payroll of which 3.97% of payroll was required by the School Department and 11.08% was required from the State. All federally funded teachers’ contributions were paid the Fayette School Department. All other teachers’ contributions were paid by the State of Maine. Contributions to the pension plan from the Town were $18,925 for the year ended June 30, 2019. Contributions to the pension plan from the State were $41,866 for the year ended June 30, 2019.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2019, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total support of the net pension liability that was associated with the Town were as follows:

Town’s proportionate share of the net pension liability (asset) $ 24,465
State’s proportionate share of the net pension liability (asset) associated with the Town 466,941
Total $ 491,406

The net pension liability was measured as of June 30, 2018, 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 school districts and the State, actuarially determined. At June 30, 2018, the Fayette School Department’s proportion was 0.001813% which was an decrease of 0.000262% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized total pension expense of $47,168 and revenue of $34,744 for support provided by the State on its government-wide financial statements and recognized pension expense of $60,791 and revenue of $41,866 for support provided by the State on its fund financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 747</td>
<td>$ -</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>1,539</td>
<td>-</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on pension plan investments</td>
<td>-</td>
<td>3,181</td>
</tr>
<tr>
<td>Changes in proportion and differences between Town contributions and proportionate share of contributions</td>
<td>709</td>
<td>2,508</td>
</tr>
<tr>
<td>Town contributions subsequent to the measurement date</td>
<td><strong>18,925</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

$ 21,920 $ 5,689
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued
Deferred outflows of resources and deferred inflows of resources on the previous page represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

Of the amount reported as a deferred outflow of resources related to pensions resulting from Town contributions subsequent to the measurement date, $18,925 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<table>
<thead>
<tr>
<th>Year ended June 30:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$1,415</td>
</tr>
<tr>
<td>2020</td>
<td>(989 )</td>
</tr>
<tr>
<td>2021</td>
<td>(2,264)</td>
</tr>
<tr>
<td>2022</td>
<td>(856 )</td>
</tr>
</tbody>
</table>

Actuarial assumptions
The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.75%
- Salary increases: 2.75% plus merit component based on employee’s years of service
- Investment rate of return: 6.75%
- COLA: 2.20%

Mortality rates were based on the sex distinct RP-2000 Combined Mortality Table, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Actuarial assumptions - Continued
The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public equity</td>
<td>30%</td>
<td>6.0%</td>
</tr>
<tr>
<td>Private equity</td>
<td>15%</td>
<td>7.6%</td>
</tr>
<tr>
<td>Traditional credit</td>
<td>7.5%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Alternative credit</td>
<td>5%</td>
<td>4.2%</td>
</tr>
<tr>
<td>Real estate</td>
<td>10%</td>
<td>5.2%</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>10%</td>
<td>5.3%</td>
</tr>
<tr>
<td>Natural resources</td>
<td>5%</td>
<td>5.0%</td>
</tr>
<tr>
<td>U.S. Government</td>
<td>7.5%</td>
<td>2.3%</td>
</tr>
<tr>
<td>Risk diversifiers</td>
<td>10%</td>
<td>5.9%</td>
</tr>
<tr>
<td><strong>100%</strong></td>
<td></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Discount rate
The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from Towns will be made at contractually required rates (actuarially determined), and contributions from the State will be made at current statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Sensitivity of the Town’s proportionate share of the net pension liability to changes in the discount rate
The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease (5.75%)</th>
<th>Discount Rate (6.75%)</th>
<th>1% Increase (7.75%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town’s proportionate share of the net pension liability (asset)</td>
<td>$45,212</td>
<td>$24,465</td>
<td>$7,187</td>
</tr>
</tbody>
</table>

Pension plan fiduciary net position
Detailed information about the pension plan’s fiduciary net position is available in the separately issued MainePERS financial statements. The plan’s fiduciary net position has been determined on the same basis as that used by the plan.

Note G - Postemployment Benefits Other than Pensions (OPEB)

Plan Description
The Town of Fayette’s School Department provides group term life insurance to retired employees. Eligible employees of the School Department participate in the Maine Public Employees Retirement System (MainePERS) Group Life Insurance Plan for Statement Employees and Teachers (SET Plan). This plan is a multiple employer, cost-sharing defined benefit OPEB plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays 100% of the actuarially determined contributions for retirees.

Benefits Provided
Under the SET Plan, MainePERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees’ 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.

Contributions
Premium rates are those determined by the System’s Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year’s annual required contribution. Employers and employees are not required to remit to the SET Plan.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - Postemployment Benefits Other than Pensions (OPEB) - Continued

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2019, the School Department reported no net OPEB liability, as the State of Maine’s non-employer contributing entity required participation level is 100%. At June 30, 2019, the School Department’s reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department’s participation in the Teacher plan, as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Department’s proportionate share of net OPEB liability</td>
<td>$-</td>
</tr>
<tr>
<td>State of Maine’s proportionate share of net OPEB liability</td>
<td>$6,582</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,582</strong></td>
</tr>
</tbody>
</table>

For the fiscal year ended June 30, 2019, the School Department recognized OPEB expense of $635 and on-behalf payments of $601.

No deferred inflows of resources or deferred outflows of resources arising in connection with this plan are reportable by the School Department given that the State of Maine is obligated to fund 100% of the actuarially required contributions attributable to retirees.

**OPEB Plan fiduciary net position**

Detailed information about the OPEB Plan’s fiduciary net position is available in the separately issued MainePERS financial statements, which can be found on the MainePERS website. The Plan’s fiduciary net position has been determined on the same basis as used by the plan.
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note H - Budget to Actual Reconciliation

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

Budgetary Basis:
Revenues and Other Sources Over (Under) Expenditures and Other Uses $ 171,423

Sources/inflows of resources reconciling items:
Interest and investment income allocated to assigned balances not included in general fund operating budget 6,721

Transfers from other funds are inflows of budgetary resources but are not transfers under generally accepted accounting principles (25,000)

Uses/outflows of resources reconciling items:
Expenditures allocated from assigned balances are not included in general fund operating budget (18,116)

Transfers to other funds are outflows of budgetary resources but are not expenditures under generally accepted accounting principles 20,000

Generally Accepted Accounting Principles Basis:
Revenues and Other Sources Over (Under) Expenditures and Other Uses $ 155,028
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note I - Assigned Fund Balances

At June 30, 2019, the assigned general fund balance for the Town consisted of the following:

Public Works:
Salt Shed $26,416
Highway Building Repair 20,558
Pole Barn Reserve 378
Highway Capital 28,697

Fire Department:
Fire Capital 34,564
New Fire Station 8,732
Fire Department \textit{(carry-forward)} 11,415

General Government:
Starling Hall Building 5,835
Town Hall Building 25,358
Health Care Reserve 5,207
Comprehensive Plan \textit{(carry-forward)} 23,511

Recreation and Culture:
Library Reserve 19,072

School Department
Muni Educational Capital Reserve 94,192
School \textit{(carry-forward)} 158,256

$462,191

Note J - Restricted Fund Balances

As of June 30, 2019, restricted fund balances consisted of the following:

\begin{tabular}{lc}
\textbf{Other} & \textbf{Governmental} \\
School Categorical Programs & $46 \\
Keep Me Warm & 9,924 \\
Permanent Trust Funds & 28,834 \\
General Fund - School Dept. - Maranacook Ed. Foundation & 351 \\
General Fund - School Dept. - Library expenses & 5,000 \\
General Fund - Library Grant & 54,838 \\
General Fund - Water access improvements & 50,000 \\
\hline
\end{tabular}

$148,993
Notes to Financial Statements - Continued

Town of Fayette, Maine

Note K - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association (MMA). These pools, and the risks of loss to which the Town is exposed, are as follows:

MMA's workers' compensation fund retains $400,000 of risk and purchases excess insurance for claims, which exceed $400,000 up to a maximum coverage of $200,000 per occurrence.

MMA's property and casualty risk pool retains $100,000 of risk and purchases excess insurance for claims which exceed $100,000 up to a maximum coverage $1,000,000 for property and casualty coverage per occurrence, $200,000,000 cumulative coverage for the entire pool, and $250,000 for crime per entity per occurrence.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2019.

Note L - Expenditures Over Appropriation

The following appropriation was exceeded by actual expenditures:

| Public Works | $ 25,381 |

Note M - Subsequent Event

Subsequent to year end, the Town received a general obligation bond in the amount of $100,000 for the construction on Starling Hall. The bond is payable over the next ten years in $10,000 installments plus interest at rates varying from 1.61% to 1.93%.
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - School Department

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$1,993,516</td>
<td>$1,993,516</td>
<td>$0</td>
</tr>
<tr>
<td>State subsidies</td>
<td>55,401</td>
<td>55,401</td>
<td>-</td>
</tr>
<tr>
<td>Maine PERS on-behalf payments</td>
<td>-</td>
<td>42,467</td>
<td>42,467</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>408</td>
<td>408</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>2,048,917</td>
<td>2,091,792</td>
<td>42,875</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regular instruction</td>
<td>1,198,444</td>
<td>1,161,952</td>
<td>36,492</td>
</tr>
<tr>
<td>Special education</td>
<td>257,405</td>
<td>220,476</td>
<td>36,929</td>
</tr>
<tr>
<td>Student and staff support</td>
<td>97,126</td>
<td>93,489</td>
<td>3,637</td>
</tr>
<tr>
<td>System administration</td>
<td>79,331</td>
<td>79,849</td>
<td>(518)</td>
</tr>
<tr>
<td>School administration</td>
<td>123,411</td>
<td>131,309</td>
<td>(7,898)</td>
</tr>
<tr>
<td>Transportation</td>
<td>125,148</td>
<td>116,186</td>
<td>8,962</td>
</tr>
<tr>
<td>Facilities maintenance</td>
<td>123,899</td>
<td>140,926</td>
<td>(17,027)</td>
</tr>
<tr>
<td>All other expenses</td>
<td>19,175</td>
<td>18,108</td>
<td>1,067</td>
</tr>
<tr>
<td>Maine PERS on-behalf payments</td>
<td>-</td>
<td>42,467</td>
<td>(42,467)</td>
</tr>
<tr>
<td>Debt service</td>
<td>24,978</td>
<td>24,957</td>
<td>21</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>25,000</td>
<td>23,112</td>
<td>1,888</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>2,073,917</td>
<td>2,052,831</td>
<td>21,086</td>
</tr>
</tbody>
</table>

| Revenues Over (Under) Expenditures    | (25,000) | 38,961 | 63,961                       |

| Other Financing Sources               |        |        |                              |
| Operating transfers in                |        |        |                              |
|                                      | 25,000 | 25,000 | -                            |
| **Total Other Financing Sources**     | 25,000 | 25,000 | -                            |

| Revenues and Other Sources Over Expenditures and Other Uses | $ - | 63,961 $ | 63,961 |

Fund balance at beginning of year

188,838

Fund Balance at End of Year

$ 252,799

See accompanying independent auditors' report.
Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2019

<table>
<thead>
<tr>
<th></th>
<th>Permanent Funds</th>
<th>Special Revenues</th>
<th>Total Other Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$34,684</td>
<td>$46</td>
<td>$34,730</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>-</td>
<td>33,754</td>
<td>33,754</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>-</td>
<td>9,924</td>
<td>9,924</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$34,684</td>
<td>$43,724</td>
<td>$78,408</td>
</tr>
</tbody>
</table>

|                      |                 |                  |                               |
| **Liabilities and Fund Balances** |                 |                  |                               |
| **Liabilities**      |                 |                  |                               |
| Due to other funds   | $5,850          | $33,754          | $39,604                       |
| Accounts payable     | -               | -                | -                             |
| **Total Liabilities**| 5,850           | 33,754           | 39,604                        |

|                      |                 |                  |                               |
| **Fund Balances**    |                 |                  |                               |
| Restricted           | 28,834          | 9,970            | 38,804                        |
| Unassigned           | -               | -                | -                             |
| **Total Fund Balances**| 28,834          | 9,970            | 38,804                        |

|                      |                 |                  |                               |
| **Total Liabilities and Fund Balances** |                 |                  |                               |
| $34,684              | $43,724         | $78,408          |

See accompanying independent auditors' report.
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th></th>
<th>Categorical Programs</th>
<th>Keep Me Warm</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 65,753</td>
<td>$ -</td>
<td>$ 65,753</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>4,275</td>
<td>4,275</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>65,753</td>
<td>4,275</td>
<td>70,028</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>65,733</td>
<td>10,659</td>
<td>76,392</td>
</tr>
<tr>
<td><strong>Revenues Over (Under) Expenditures</strong></td>
<td>20</td>
<td>(6,384)</td>
<td>(6,364)</td>
</tr>
<tr>
<td><strong>Fund balances at beginning of year</strong></td>
<td>26</td>
<td>16,308</td>
<td>16,334</td>
</tr>
<tr>
<td><strong>Fund Balances at End of Year</strong></td>
<td>$ 46</td>
<td>$ 9,924</td>
<td>$ 9,970</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report.
Schedule of Changes in Fund Balances  
Special Revenue Funds - School Categorical Programs  

Town of Fayette, Maine  

For the Year Ended June 30, 2019  

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Balance 7/1/18</th>
<th>Revenues</th>
<th>Expenditures</th>
<th>Transfers In (Out)</th>
<th>Balance 6/30/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title IA - Disadvantaged</td>
<td>$ -</td>
<td>$ 23,238</td>
<td>$ 23,238</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>REAP</td>
<td>-</td>
<td>$ 6,251</td>
<td>$ 6,251</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Title IVA</td>
<td>-</td>
<td>$ 4,375</td>
<td>$ 4,375</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Federal Grant Program</td>
<td>26</td>
<td>$ 31,402</td>
<td>$ 31,382</td>
<td>-</td>
<td>46</td>
</tr>
<tr>
<td>Special Educ - Pre School</td>
<td>-</td>
<td>$ 487</td>
<td>$ 487</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>$ 26</strong></td>
<td><strong>$ 65,753</strong></td>
<td><strong>$ 65,733</strong></td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report.
Combining Schedule of Revenues, Expenses and Changes in Fund Balances
Permanent Funds - Trust Funds

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Cemetery</th>
<th>Worthy</th>
<th>Poor</th>
<th>Conservation</th>
<th>Library</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal additions</td>
<td>$107</td>
<td>$14</td>
<td>$14</td>
<td>$10</td>
<td>$145</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues</td>
<td>107</td>
<td>14</td>
<td>14</td>
<td>10</td>
<td>145</td>
<td></td>
</tr>
</tbody>
</table>

| Expenses          |          |        |      |              |         |       |
| Revenues Over Expenses | 107 | 14     | 14   | 10           | 145     |       |

| Other Financing Sources (Uses) |          |        |      |              |         |       |
| Operating transfers in        |          |        |      |              |         |       |
| Operating transfers out       |          |        |      |              |         |       |
| Total Other Sources (Uses)    |          |        |      |              |         |       |

| Revenues and Other Sources Over Expenses and Other Uses |          |        |      |              |         |       |
| Fund balances at beginning of year | 19,703   | 3,296  | 3,364 | 2,326        | 28,689  |       |
| Fund Balances at End of Year   | $19,810  | $3,310 | $3,378 | $2,336       | $28,834 |       |

See accompanying independent auditors' report.
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  (1 of 2)
General Fund - Assigned Balances

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th></th>
<th>Salt Shed</th>
<th>Fire Capital</th>
<th>Highway Capital</th>
<th>Starling Hall</th>
<th>Town Hall</th>
<th>Library Reserve</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$ -</td>
<td>$ 4,600</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Interest</td>
<td>110</td>
<td>309</td>
<td>503</td>
<td>139</td>
<td>135</td>
<td>132</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>110</td>
<td>4,909</td>
<td>503</td>
<td>139</td>
<td>135</td>
<td>132</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenues Over (Under) Expenditures</strong></td>
<td>110</td>
<td>4,909</td>
<td>503</td>
<td>139</td>
<td>135</td>
<td>132</td>
</tr>
</tbody>
</table>

Other Changes in Fund Balance

| Appropriations in from Town Meeting | - | - | - | - | - | 4,022 |
| Appropriations out from Town Meeting | - | - | - | - | - | - |
| **Total Other Changes** | - | - | - | - | - | 4,022 |

Revenues and Other Sources Over (Under) Expenditures and Other Changes

| 110 | 4,909 | 503 | 139 | 135 | 4,154 |

Fund balances at beginning of year

| 26,306 | 29,655 | 28,194 | 5,696 | 25,223 | 14,918 |

Fund Balances at End of Year

| $ 26,416 | $ 34,564 | $ 28,697 | $ 5,835 | $ 25,358 | $ 19,072 |

See accompanying independent auditors' report.
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  (2 of 2)
General Fund - Assigned Balances

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th></th>
<th>Library Relocation</th>
<th>New Fire Station</th>
<th>Highway Building Repair</th>
<th>Pole Barn Reserve</th>
<th>Educational Capital Reserve</th>
<th>Health Care Reserve</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Interest</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 4,600</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>36</td>
<td>86</td>
<td>2</td>
<td>653</td>
<td>-</td>
<td>2,121</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>16</td>
<td>36</td>
<td>86</td>
<td>2</td>
<td>653</td>
<td>-</td>
<td>6,721</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td>18,116</td>
</tr>
<tr>
<td><strong>Revenues Over (Under) Expenditures</strong></td>
<td>16</td>
<td>36</td>
<td>86</td>
<td>2</td>
<td>653</td>
<td>(18,116)</td>
<td>(11,395)</td>
</tr>
<tr>
<td><strong>Other Changes in Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriations in from Town Meeting</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>20,000</td>
<td>24,022</td>
</tr>
<tr>
<td>Appropriations out from Town Meeting</td>
<td>(4,022)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(25,000)</td>
<td>-</td>
<td>(29,022)</td>
</tr>
<tr>
<td><strong>Total Other Changes</strong></td>
<td>(4,022)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(25,000)</td>
<td>20,000</td>
<td>(5,000)</td>
</tr>
<tr>
<td><strong>Revenues and Other Sources Over (Under) Expenditures and Other Changes</strong></td>
<td>(4,006)</td>
<td>36</td>
<td>86</td>
<td>2</td>
<td>(24,347)</td>
<td>1,884</td>
<td>(16,395)</td>
</tr>
<tr>
<td><strong>Fund balances at beginning of year</strong></td>
<td>4,006</td>
<td>8,696</td>
<td>20,472</td>
<td>376</td>
<td>118,539</td>
<td>3,323</td>
<td>285,404</td>
</tr>
<tr>
<td><strong>Fund Balances at End of Year</strong></td>
<td>$ -</td>
<td>$ 8,732</td>
<td>$ 20,558</td>
<td>$ 378</td>
<td>$ 94,192</td>
<td>$ 5,207</td>
<td>$ 269,009</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report.
Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2019

Valuation
Real estate $161,016,600
Personal property 248,600

Total Valuation $161,265,200

Assessment
Valuation x Rate - $161,265,200 x 0.018050 $2,910,837
Supplemental taxes 1,392

Total Assessment Charged to Collector $2,912,229

Collection and Credits
Abatements 1,920
Cash collections 2,742,210

Total Collection and Credits 2,744,130

2019 Taxes Receivable - June 30, 2019 $168,099

See accompanying independent auditors' report.

39
Independent Auditors’ Report on Compliance with
Requirements of the Maine School Finance Act and on
Annual Financial Data Submitted to the NEO
Financial System

To the Board of Selectmen and
School Board
Town of Fayette
Fayette, Maine

We have audited the financial statements of the governmental activities and the aggregate remaining fund
information of the Town of Fayette, Maine as of and for the year ended June 30, 2019, and we have
issued our report thereon dated March 27, 2020, which contained an unmodified opinion on those
financial statements.

As part of obtaining reasonable assurance about whether the Town of Fayette, Maine financial statements
are free of material misstatement, we performed tests of its compliance with certain provisions of laws,
regulations, contracts and grants agreements, noncompliance with which could have a direct and material
effect on the determination of financial statement amounts. 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.

In connection with that audit we:

1. Considered whether the Town of Fayette, Maine School Department has complied with budget
   content requirements of section 15693.
2. Considered whether the Town of Fayette, Maine School Department has complied with transfer
   limitations between budget cost centers pursuant to section 1485.
3. Considered whether the Town of Fayette, Maine School Department has exceeded its authority to
   expend funds.
4. Considered whether the annual financial data submitted to the department reconciled to the
   audited financial statement totals (see attached Reconciliation of Annual Financial Data
   Submitted to the NEO Financial System to Audited Financial Statements).
5. Considered whether the Town of Fayette, Maine School Department was in compliance with
   applicable provisions of the Essential Programs and Services Funding Act.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be
reported under auditing standards generally accepted in the United States of America.
Our audit was performed for the purpose of forming an opinion on the financial statements of the Town of Fayette, Maine taken as a whole. The accompanying Reconciliation of Annual Financial Data Submitted to the NEO Financial System to Audited Financial Statements is presented for purposes of additional analysis as required by regulation of the Maine Department of Education and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated in all material respects in relation to the financial statements of the Town of Fayette, Maine taken as a whole.

The purpose of this report is solely to describe the scope of our testing of compliance with certain provisions of laws, regulations, contracts and grant agreements and to provide an opinion on the Reconciliation of Annual Financial Data Submitted to the NEO Financial System to Audited Financial Statements, but not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

Purdy, Paves & Company
Professional Association

Portland, Maine
February 20, 2020
Reconciliation of Annual Financial Data Submitted to NEO
Financial System to Audited Financial Statements

Town of Fayette School Department

As of June 30, 2019

<table>
<thead>
<tr>
<th>Amounts Reported per NEO Financial System</th>
<th>General Fund</th>
<th>Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Budgeted Revenues</td>
<td>Total Actual Revenues</td>
</tr>
<tr>
<td>$ 2,073,917</td>
<td>$ 2,049,325</td>
<td>$ 2,073,917</td>
</tr>
</tbody>
</table>

Reconciling Items:
- Record Maine PERS on behalf payments
- Reclassification between funds
- Remove additional expenditures
- Reverse revenues recorded in previous fiscal year
- Additional grant revenues
- Additional grant expenditures
- Rounding

<table>
<thead>
<tr>
<th>Amounts Reported per Audited Financial Statements</th>
<th>General Fund</th>
<th>Special Revenue Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 2,073,917</td>
<td>$ 2,091,792</td>
<td>$ 2,073,917</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report on reconciliation of annual report.
Schedule of the Town's Proportionate Share of the Net Pension Liability

Town of Fayette, Maine

Last ten fiscal years*

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Town's proportion of the net pension liability (asset)</td>
<td>0.0018%</td>
<td>0.0021%</td>
<td>0.0019%</td>
<td>0.0034%</td>
<td>0.0029%</td>
</tr>
<tr>
<td>Town's proportionate share of the net pension liability (asset)</td>
<td>$24,465</td>
<td>$30,140</td>
<td>$34,061</td>
<td>$45,688</td>
<td>$31,438</td>
</tr>
<tr>
<td>State's proportionate share of the net pension liability (asset) associated with the Town</td>
<td>$466,941</td>
<td>$482,213</td>
<td>$488,594</td>
<td>$369,184</td>
<td>$299,176</td>
</tr>
<tr>
<td>Total</td>
<td>$491,406</td>
<td>$512,353</td>
<td>$522,655</td>
<td>$414,872</td>
<td>$330,614</td>
</tr>
<tr>
<td>Town's covered-employee payroll</td>
<td>$464,760</td>
<td>$403,473</td>
<td>$325,239</td>
<td>$313,626</td>
<td>$310,156</td>
</tr>
<tr>
<td>Town's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll</td>
<td>5.264%</td>
<td>7.470%</td>
<td>10.473%</td>
<td>14.568%</td>
<td>10.136%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total pension liability</td>
<td>82.900%</td>
<td>80.800%</td>
<td>76.200%</td>
<td>81.200%</td>
<td>84.040%</td>
</tr>
</tbody>
</table>

*The amounts presented for each fiscal year were determined as of June 30 of the proceeding fiscal year. The first year of implementation was June 30, 2015. Therefore, only five years are shown.

See accompanying independent auditors' report.
Schedule of Town Contributions

Town of Fayette, Maine

Last ten fiscal years*

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractually required contribution</td>
<td>$20,251</td>
<td>$17,079</td>
<td>$14,375</td>
<td>$14,801</td>
<td>$13,610</td>
</tr>
<tr>
<td>Contributions in relation to the contractually required contribution</td>
<td>$20,251</td>
<td>$17,079</td>
<td>$14,375</td>
<td>$14,801</td>
<td>$13,610</td>
</tr>
<tr>
<td>Contribution deficiency (excess)</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Town's covered-employee payroll</td>
<td>$464,760</td>
<td>$403,473</td>
<td>$325,239</td>
<td>$313,626</td>
<td>$310,156</td>
</tr>
</tbody>
</table>

Contributions as a percentage of covered-employee payroll

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.357%</td>
<td>4.233%</td>
<td>4.420%</td>
<td>4.719%</td>
<td>4.388%</td>
</tr>
</tbody>
</table>

*The amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year. The first year of implementation was June 30, 2015. Therefore, only five years are shown.

See accompanying independent auditors' report.
Schedule of the Town’s Proportionate Share of the MEPERS Plan Net OPEB Liability

Town of Fayette, Maine

Last ten fiscal years*

<table>
<thead>
<tr>
<th>Description</th>
<th>6/30/2019</th>
<th>6/30/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town’s proportion of net OPEB liability</td>
<td>0.000000%</td>
<td>0.000000%</td>
</tr>
<tr>
<td>Town’s proportionate share of the net OPEB liability</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>State of Maine’s proportionate share of the net pension liability</td>
<td>$6,582</td>
<td>$6,257</td>
</tr>
<tr>
<td>Total</td>
<td>$6,582</td>
<td>$6,257</td>
</tr>
<tr>
<td>Town’s covered employee payroll</td>
<td>$464,760</td>
<td>$403,473</td>
</tr>
<tr>
<td>Town’s proportionate share of the net OPEB liability as a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>percentage of its covered employee payroll</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total OPEB liability</td>
<td>48.04%</td>
<td>47.29%</td>
</tr>
<tr>
<td>Contractually required contributions</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Contributions made in relation to contractually required amounts</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Contribution excess (deficiency)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Contributions as a percentage of covered employee payroll</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

*The amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year. The first year of implementation was June 30, 2018. Therefore, only two years are shown.

See accompanying independent auditors' report.
Notes to the Required Supplemental Information

Town of Fayette, Maine

Notes to the Schedule of the Town’s Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions

The information presented in the Schedule of the Town’s Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions was determined as part of the actuarial valuation at the dates indicated.

The information presented relates solely to the Town of Fayette School Department and not to the System as a whole.

Notes to the Schedule of Changes in the Town’s Proportionate Share of the MEPERS Plan Net OPED Liability

There were no changes to benefit terms aside from changes in claims costs and contributions which will reflect market changes in healthcare costs during the year ended June 30, 2019.

Changes in assumptions for the year ended June 30, 2019 included a decrease in the discount rate from 6.875% to 6.75%.

See accompanying independent auditors’ report.
Contents

Town of Fayette, Maine

June 30, 2019

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Independent Auditors’ Report on Schedule of Expenditures of Federal Awards

To the Board of Selectmen
Town of Fayette, Maine

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of and for the year ended June 30, 2019, and have issued our report thereon dated February 20, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fayette, Maine’s financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Maine Department of Education, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Selectmen, the Schoolboard and the Maine Department of Education and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Purdy Powers & Company
Professional Association

Portland, Maine
February 20, 2020
Schedule of Expenditures of Federal Awards

Town of Fayette, Maine

For the Year Ended June 30, 2019

<table>
<thead>
<tr>
<th>Federal Grantor Pass-Through Grantor</th>
<th>Program Title</th>
<th>Federal CFDA Number</th>
<th>Pass-through Number</th>
<th>Federal Expenditures</th>
<th>Expenditures to Subrecipients</th>
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<tbody>
<tr>
<td>Passed through State Department of Educational and Cultural Services:</td>
<td>National School Lunch Program</td>
<td>10.555</td>
<td>013-05A-3024-05</td>
<td>10,578</td>
<td>10,578</td>
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<tr>
<td></td>
<td>Total Child Nutrition Cluster</td>
<td></td>
<td></td>
<td>12,998</td>
<td>12,998</td>
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<tr>
<td></td>
<td>Total U.S. Department of Agriculture</td>
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<td>12,998</td>
<td>12,998</td>
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<td>U.S. Department of Education</td>
<td>Local Entitlement</td>
<td>84.027</td>
<td>013-05A-3046-12</td>
<td>64,337</td>
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<tr>
<td>Passed through State Department of Educational and Cultural Services:</td>
<td>Preschool Grants</td>
<td>84.173</td>
<td>013-05A-6247-23</td>
<td>487</td>
<td>-</td>
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<td></td>
<td>Total Special Education Cluster</td>
<td></td>
<td></td>
<td>64,824</td>
<td>-</td>
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<tr>
<td></td>
<td>Title IA</td>
<td>84.010</td>
<td>013-05A-3107-13</td>
<td>23,238</td>
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<tr>
<td></td>
<td>Title IVA</td>
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<td>013-05A-3345-66</td>
<td>4,375</td>
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<td></td>
<td>Small Rural School Achievement Program</td>
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<td>S358A161765</td>
<td>2,301</td>
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<td>Small Rural School Achievement Program</td>
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<td>S358A173814</td>
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<td></td>
<td>Small Rural School Achievement Program</td>
<td>84.358A</td>
<td>S358A184081</td>
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<td></td>
<td>Supporting Effective Instruction</td>
<td>84.367</td>
<td>013-05A-3042-11</td>
<td>6,251</td>
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<tr>
<td></td>
<td>Total U.S. Department of Education</td>
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<td>130,070</td>
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<tr>
<td>U.S. Department of Homeland Security, Federal Emergency Management Agency</td>
<td>Disaster Grants - Public Assistance</td>
<td>97.036</td>
<td>n/a</td>
<td>14,634</td>
<td>-</td>
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<tr>
<td></td>
<td>Total U.S. Department of Homeland Security</td>
<td></td>
<td></td>
<td>14,634</td>
<td>-</td>
</tr>
</tbody>
</table>

$ 157,702  $ 12,998
Notes to Schedule of Expenditures of Federal Awards

Town of Fayette, Maine

For the Year Ended June 30, 2019

1. **General**
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Town of Fayette, Maine. The schedule is provided as required by the Maine Department of Education only.

2. **Basis of Accounting**
The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.
Dear Fayette Residents,

Since 1988, with the support of 1,100 member households and over forty Maine businesses, the Kennebec Land Trust (KLT) has worked cooperatively with landowners and communities to conserve our region's natural assets. KLT holds conservation easements on, accepts gifts of, and purchases significant lands to further the mission of the organization.

KLT values our strong partnership with the Town of Fayette. In 2019 we were proud to purchase two additional properties that expand access to open space in Fayette. The Surry Hill property is now permanently protected and will forever be available for hiking, biking, snowmobiling, berry picking, and hunting. The Baldwin Hill property will host our region’s first conservation burial ground, and will also offer opportunities for low-impact recreation, including an accessible trail. As a landowner in Fayette, KLT also contributes to the local tax base by paying taxes at the open space value on the properties we own.

We are grateful to the Town of Fayette for your cooperation and support. Our heartfelt thanks go out to those of you who have chosen to support KLT as members or volunteers. More volunteer opportunities will be available in the future as we build new trails and expand current conservation projects. We look forward to welcoming all residents to our properties, trails, and public programs.

We welcome this opportunity to communicate with Fayette residents about our conservation work. Do not hesitate to contact us for more information at 207-377-2848 or info@tklt.org. You may also visit our website at www.tklt.org for trail maps, directions, and more information about our organization.

Thank you very much for your past support of KLT and land conservation.

Sincerely,

Kim Vandermeulen, President

Theresa Kerchner, Executive Director

Kirsten Brewer, Director of Membership and Programs
Greetings from the Fayette Ridge Riders Snowmobile Association.

The Town of Fayette has had a Snowmobile Association for over 40 years. The organization is made up of volunteers who clear and mark trails, build bridges, and anything else necessary to prepare for the season. Once snow arrives, we groom 24 miles of trails within the boundaries of Fayette. Our volunteers give hundreds of hours of their time each year. We have the Interstate Trail System (ITS) 115 that runs from Chesterville to Wayne and ultimately to Lewiston. Our trails provide access to all of Maine and to Canada. New C4 maps are now available at the Fayette General Store, the Town Office, The Apple Shed, Great Northern Motor Works and the Weathervane Restaurant.

We wish to thank our Landowners in Fayette. Without the gracious permission to travel over their properties we would have no trail system. Our trails pass over both private and public property. We rely on both to interconnect our trails. There are times when land is sold or use has changed that require us to move, modify or change the route of our trails. We understand these situation and work to make changes that meet the needs of our landowners. We have had a great response from landowners who work with us and allow us to make changes utilizing new routes over their property. Maine has great hold harmless laws that protect landowners if their property is used for recreation. We do feel that we are stewards of both the private and public lands that we use. We try to leave it better than we found it.

Thank you again to our Landowners and the Town Of Fayette!

This year we took on some additional projects in addition to our normal yearly maintenance. The bridge on the Old West Rd off the Chesterville Ridge Rd was rebuilt. This bridge has been used by logging companies for access to their property. It had deteriorated to the point that it was unsafe to walk over. We rebuilt this to the original condition, much heavier than we would need for snowmobiles.

We rerouted our 10 trail that travels from Echo Lake to Chesterville due to a logging operation that created a safety issue for both the logger and snowmobilers. The reroute is much safer and is a better trail than the old route.

The association has four snowmobiles and grooming drags operated by certified grooming volunteers. We try to groom at night or early morning. It takes 6-7 hours to groom our trails in both directions. The snowmobiles and grooming drags were rewired and major maintenance was done to all.

Snowmobilers are not the only ones who use our trails. In the winter, you can find people cross country skiing, snowshoeing, and hiking, as well as every species of Maine wild life. In the summer our trails on public ways are used for hiking and other forms of recreation. Please respect private property. You may find fences, livestock, or backyards that need to be respected.

We are always looking for individuals and families to join us. We meet at the Fayette Fire House on the second Saturday of the month from September to April, at 8:30am. Applications as well as officers and contact information can be found on the snowmobile site on the Town of Fayette website. Check out our Facebook page (Fayette Ridge Riders) also. We are hoping to have a revival of family rides and family social events. We are working to create a better organization and could use your help and ideas.
February 18, 2020

For the past few decades the Maine Forest Service has surveyed for browntail moth in coastal Maine. Beginning in 2015 we started to see a dramatic increase in browntail moth populations. This letter is to give notice to towns that have significant detected populations of browntail moth in order to facilitate response by towns and/or their residents.

Browntail moth caterpillars have hairs that cause a rash and can also cause respiratory distress in sensitive individuals. The hairs may persist for years and can continue to cause problems when mowing or other activities stir them up. The caterpillars eat the leaves of oak, apple, birch and other hardwood and fruit trees from late April to early July. Feeding by the caterpillars may lead to branch dieback and can contribute to tree death after consecutive years of defoliation.

Browntail moth adults fly in July and lay their eggs on host trees. The eggs hatch in August and tiny caterpillars feed by skeletonizing the outer layer of leaves before they make overwintering webs. In summer 2019, particularly in Waldo County, there was enough damage from the young caterpillars that it could be mapped from the air. This and other surveys indicate that populations are potentially very high in parts of some coastal towns and abundant enough to cause significant discomfort in a far broader area.

There were localized population reductions, brought on by a fungus that attacks browntail moth caterpillars which was helped by cool, wet conditions experienced last spring. Unfortunately, these areas still have populations that are above levels that could cause negative human impacts.

The overwintering web survey is ongoing and results will be available in early spring. The survey is conducted from the roadside in areas delineated by the aerial survey or that have experienced problems in the past and expands outward to define the generally affected area. This is not an exhaustive survey. People need to check their own properties to determine their level of risk of exposure to browntail moth.

Below is a link to the Maine Forest Service Browntail Moth website with more information including:
  - A frequently asked questions webpage
  - Description and images of the browntail moth life stages and how to manage it
  - A list of Licensed Pesticide Applicators for landowners to contact this winter about potential control work
  - State law specific to browntail moth control near marine waters.

http://www.maine.gov/dacf/mis/forest_health/invasive_threats/browntail_moth_info.htm

In closing I strongly encourage you to provide information about this pest to your town residents if they are not already aware of browntail moth. Thank you and if you have any questions please do not hesitate to contact me.

Sincerely,

Thomas Schmeelk
Forest Entomologist, Thomas.schmeelk@maine.gov
Maine Forest Service, ACF, 287-3244
Kirstie Ludwig
139 David Pond Road
Fayette, ME. 04349

To the Fayette Board of Selectpersons and the Fayette Budget Committee

Request for increase of contribution in 2020-2021 Budget for 30 Mile River Watershed Association.

I am Fayette’s representative on the 30 MRWA’s board of directors. Since 2008, Fayette has generously donated $3000 from a transfer of excise tax money exclusively from the sale of boat registrations.

Organization Overview:

The 30 Mile River Watershed Association is a nonprofit organization with the mission to preserve, improve and protect the land and water quality in the 30 Mile River Watershed. 30MRWA is a collaborative of seven towns, eight lake associations and two land conservation organizations that came together in 2008 to accomplish goals that each group individually could not. 30MRWA is supported by member groups, government and foundation grants and individual and corporate donations.

- Our Core Programs Include:

  Water Quality Monitoring, Courtesy Boat Inspections (CBI), Youth Conservation Corps (YCC), Invasive Aquatic Plant Surveys, Watershed Surveys, the LakeSmart Program, and Road Improvement Projects.

The watershed extends from New Sharon to Leeds, and includes over 20 lakes, ponds, and connecting streams. The town of Fayette has the MOST lakes and ponds in the watershed. They include Echo Lake, David Pond, Tilton Pond, Basin Pond, Lovejoy Pond and Parker Pond.

I am respectfully proposing a $1000 increase in this year’s budget to support the ongoing efforts of 30MRWA’s work that directly benefits the town of Fayette. Our funding level has not changed in 12 years, nor has 30 Mile ever requested an increase. My request is based on the following statistics:
• When Fayette began contributing to 30MRWA, the minimum wage in Maine was $7.50. The current Maine minimum wage is $12.00. It takes many dedicated volunteers to support our programs, but also, a highly trained paid staff with technical skills to coordinate and complete the many projects.

For example, 30MRWA spends approximately $8,000 annually to monitor water quality on Basin, David and Tilton Ponds alone. Monitoring is done twice per month, May through October, collecting data on temperature, dissolved oxygen and water clarity, as well as collecting water samples to test for phosphorus, chlorophyll and other parameters. This is the cost of this one program alone. All of 30MRWA’s other programs are implemented on Fayette’s water bodies as well. Currently the town of Fayette is contributing $3000. Taking into consideration the increasing costs of implementing these vital programs in our community, the continuing and increasing threat of invasive plant species in our water bodies, and the fact of our changing climate and its unknown impacts on our Natural Resources, I believe to be good stewards and responsible land owners, it is necessary to increase our contribution to assist in paying for these important programs.

• Based on Fayette’s recent Comprehensive Plan Survey:

78% of residents felt it was “Very Important to protect the town’s Natural Resources”.

In response to “What should be provided to enhance the town’s water bodies?”

• 60% responded “Invasive Species Control Measures”
• 45% said swimming and boating access was “Very Important.”
• 45% of residents said that water quality of local lakes and ponds were the MOST concerning and important to them.

I believe it is important to recognize that Fayette’s tax base depends on the health of our lakes. If these lakes and ponds lost their excellent water quality or became overtaken with invasive plants, property values would see a decrease and so would our tax base.

30MRWA has a very comprehensive and well-designed website, I encourage everyone to visit the site and see for themselves the value in what this organization is doing. Please feel free to contact me if you have additional concerns or questions. Thank you for your consideration and ongoing support of our town.

Kirstie Ludwig

truenorthludwig@gmail.com
<table>
<thead>
<tr>
<th>Location</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leeds</td>
<td>$2,500.00</td>
</tr>
<tr>
<td>Wayne</td>
<td>$5,500.00</td>
</tr>
<tr>
<td>Vienna</td>
<td>$2,300.00</td>
</tr>
<tr>
<td>Readfield</td>
<td>$2,500.00</td>
</tr>
<tr>
<td>Pokasseet Lake</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>Parkes Pond</td>
<td>$7,000.00</td>
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<tr>
<td>Mount Vernon</td>
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</tr>
<tr>
<td>Lovejoy Pond</td>
<td>$700.00</td>
</tr>
<tr>
<td>Kimberli Pond</td>
<td>$100.00</td>
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<tr>
<td>Greater Minnehonk</td>
<td>$1,500.00</td>
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<tr>
<td>Flying Pond</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Fayette</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Basin/David/Tilton</td>
<td>$500.00</td>
</tr>
<tr>
<td>Chesterville</td>
<td>$500.00</td>
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<tr>
<td>Z2A</td>
<td>$100.00</td>
</tr>
<tr>
<td>Androscoogen Lake</td>
<td>$11,750.00</td>
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</table>

**Total**: $44,950.00
September 1, 2020

Mark Robinson
Town of Fayette
2589 Main St
Fayette, ME 04349-3150

Dear Mark,

On behalf of 30 Mile River Watershed, I would like to thank you and the town for your generous contribution of $2,903.20, which we received on 8/24/20 for this year’s membership for the Town of Fayette. This will support our core programs, such as Courtesy Boat Inspections, the Youth Conservation Corps, and water quality monitoring, which all protect the lakes we cherish.

Every year we strive to fulfill our mission to work as a community for clean and healthy lakes, ponds and streams in our watershed. In 2019, those efforts included conducting 1,800 courtesy boat inspections (consisting of 1,035 hours), monitored and surveyed ten lakes and ponds for water quality and invasive aquatic plants, and completing 11 Youth Conservation Corps projects on 6 lakes and ponds. This is only possible because of the support of our partners.

Again, we thank you for your support and helping us succeed in our mission to protect our beloved lakes.

Gratefully,

[Signature]

Lidie Robbins,
Executive Director
# Town of Fayette Information

## EMERGENCY NUMBERS

<table>
<thead>
<tr>
<th>Service</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>FIRE/ AMBULANCE / EMERGENCY</td>
<td>9-1-1</td>
</tr>
<tr>
<td>MAINE STATE POLICE</td>
<td>1-800-452-4664</td>
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<tr>
<td>ANIMAL CONTROL OFFICER</td>
<td>BERNDT GRAF</td>
</tr>
<tr>
<td>FOOD PANTRY (2-4 ON THURSDAYS @ BAPTIST CHURCH)</td>
<td>685-9492</td>
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## BOARD OF SELECTMEN

MEETINGS ARE HELD AT FAYETTE CENTRAL SCHOOL* AT 7:00 P.M. Every other Monday
Contact: FayetteBOS@gmail.com

Planning Board: Meets every 3rd Monday of the Month at 6:30pm @ Fayette School*
(providing there is business to discuss). All applications due 2 weeks prior to meeting
*all meetings are being held over zoom due to Covid-19 until further notice

## CODE ENFORCEMENT OFFICER

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<th>Day</th>
<th>Time</th>
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<tbody>
<tr>
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<td>7:00 a.m. – 3:00 p.m.</td>
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<tr>
<td>Wednesday</td>
<td>7:00 a.m. – 3:00 p.m.</td>
</tr>
<tr>
<td>Thursday</td>
<td>7:00 a.m.- 11:00 p.m. (by apt. only)</td>
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## UNDERWOOD MEMORIAL LIBRARY

<table>
<thead>
<tr>
<th>Library Director: Michele Briggs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wednesday</td>
</tr>
<tr>
<td>Thursday</td>
</tr>
</tbody>
</table>

Email: faylib@fayette.lib.me.us / Address: 2006 Main Street, Fayette ME 04349

## FIRE DEPARTMENT

| Fire Chief/Fire Warden: Marty Maxwell | 685-3572 |
| Deputy Wardens:                      |        |
| Stacey Rose                          | 685-4292 |
| John Churchill                       | 685-9380 |

Address: 2475 Main Street Fayette, Maine 04349
Visit www.wardenreport.com for burn permits.

## TOWN OFFICE

**Phone:** 685-4373 / **Fax:** 685-9391
Visit the Town web Page at: www.fayettemaine.org
Town Manager: Mark Robinson Email: fayette@myfairpoint.net
Clerk Email: fayetteclerk1@gmail.com
Bookkeeper: Crystal Rose
Monday: 7:00 a.m. – 4:30 p.m.
Tuesday: 7:00 a.m. – 4:30 p.m.
Wednesday: 7:00 a.m. – 4:30 p.m.
Thursday: 7:00 a.m. – 6:30 p.m.
Friday-Sunday: Closed

Address: 2589 Main Street Fayette, Maine 04349

## HIGHWAY DEPARTMENT

Monday – Friday: 7:00 a.m. – 3:00 p.m.
207-685-3391
Road Foreman: Pat Wheeler
Crew: Erion Schmidt, Mike Cote, Charlie Hawkes

## LOCAL TRASH HAULERS

Town of READFIELD TRANSFER STATION: 685-3144
TRANSFER STATION HOURS
T-W-F 11AM TO 6PM
SAT 8AM TO 4PM
RYAN GALOUCHE 446-8217
ARCHIE'S 364-2425

## Plumbing Inspector

Leo Mayo 207-566-7341

## Fayette Central School

Phone #: 685-4770  Fax #: 685-4756
Address: 2023 Main Street Fayette, Maine 04349

## CEMETERY Sexton

Ronal Hewett: 685-9985
Address: 1944 Main Street Fayette, Maine 04349