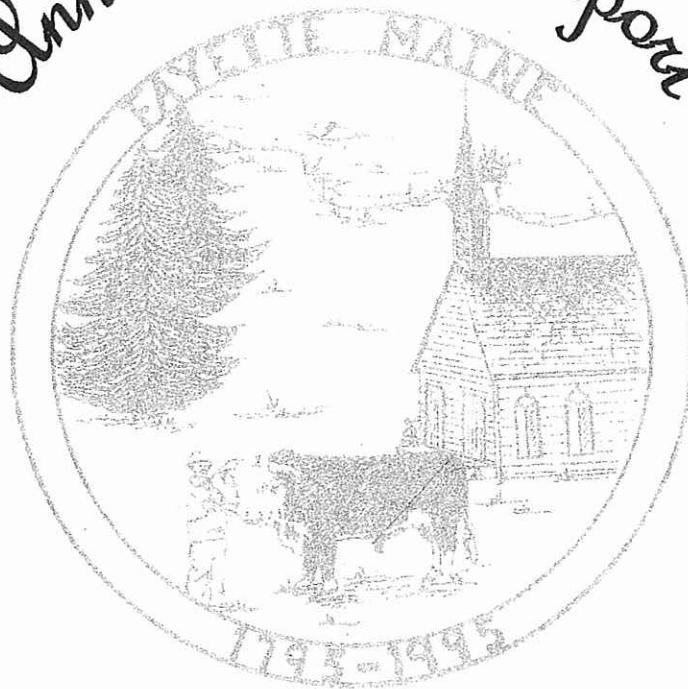


Annual Town Report



Fayette, Maine

Year Ending

June 30, 2018

Town of Fayette, Maine

2019 Annual Town Report Dedication

God Bless you Barbara Jewett

It is with great appreciation and a heavy heart that the Annual Town Report is dedicated to Barbara Jewett. Barbara Louise Lewis Jewett, 51, of Fayette, is now dancing with Jesus after surviving breast cancer for 16 years. She was born May 28, 1967 in Waterville, the daughter of Clair H. and Mary E. Lewis, she was raised in Unity and graduated from Mt. View High School. She received her B.S. in Elementary Education from the University of Maine at Farmington in 1988. It was at UMF that Barbara met her husband, Eric, whom she married in 1988. Together they made their home in Livermore and Fayette. They raised three sons, who, after Jesus, were the best thing in her life.

She worked in various local school systems over the years including Fayette Central School and most recently at Livermore Falls High School and Spruce Mountain High School as the Jobs for Maine's Graduates Job Specialist. From an early age Jesus was the center of Barbara's life, and in all things she strived to serve Him. Her work as an educator gave her great pleasure and she dearly loved her students. There were many students from the Town of Fayette and surrounding communities that were touched by the love of this remarkable woman.

The Community of Fayette dedicated this year's report posthumously in honor of our beloved Barbara.

A Message from the Chairman

Dear Friends:

It remains an honor and a privilege to serve on the Fayette Board of Selectmen. We are all part of a wonderful community. This culture is made possible by the dozens of volunteers who willingly contribute their time and talents, many in behind the scene roles that never receive public acknowledgment. To you all we owe our gratitude and thanks.

We are also very fortunate to have a very dedicated and talented group of Town employees who truly believe that public service is not a job but an attitude and principle. Led by Town Manager Mark Robinson, this group never asks if they can help or what needs to be done, they just do it!

The Fayette Board of Selectmen operates through challenging yet thorough discussions with diverse opinions openly expressed without criticism. The cooperative effort that was initiated last year between the School Committee, Budget Committee and Board of Selectmen once again produced several meetings intended to review, discuss successfully minimize any surprise controversy at this year's Town Meeting.

The Town continues to be burdened by the State government's practice of unfunded mandates. We continue to work collaboratively with other cities, towns and organizations to have state funding provided or restored.

Our talented Highway Department provides exceptional maintenance and care of the rolling stock (motorized equipment) that is utilized throughout our Town almost daily. However, breakdowns are inevitable and expensive as is evidenced by the need to have a major repair of the 2002 loader this year. Fortunately, last year's Town Meeting approved an addition to the Capital Investment Plan (CIP) Rolling Stock Reserve Fund that enabled a portion of the cost of this repair to be covered by the CIP, decreasing the burden on this year's mill increase.

In closing, I would like to thank my fellow Board members. It is an honor to work with you in service to our community.

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 past year in the Town.

- ❖ Fayette's real estate taxes will be increasing again this year. 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 our total proposed school expenditure budget for next year is \$2,182,228 for which we will receive \$100,990 from the State. This amount contributed by the State is really a reimbursement of 40% of what the state determined to be our cost of special education from the previous year.
- ❖ Please keep in mind that our total Public Works operational expenditure budget for the proposed year is \$467,184 of which we receive \$38,548 in State funds from the Local Road Assistance Program (LRAP). This amount is also characterized as minimal receivership designation by the State. Locally, the Town collects approximately \$240,000 in motor vehicle excise taxes from resident car registrations to support our road improvement portion of the public works budget. Combined, our two largest operational proposed expenditures (school and public works) total \$2,649,412.

HELPING HANDS

- ❖ Once again, the many hands that run the "keep me warm" suppers are to be thanked for all they do and dedicate to this effort. Everyone knows the angels that we rely on month in and out at these suppers and it is so important that they know how much we appreciate them.
- ❖ Over the last four years, a group of volunteers known as FOSH "Friends of Starling Hall" have organized an effort to preserve, protect and restore the Hall to its former glory. FOSH has now attained its 501c3 tax exempt non-profit status and is actively pursuing private funding to accomplish the necessary and desired building improvements.

ROAD WORK

- ❖ In the 2016 construction year, the roads of Fayette received significant treatment. Richmond Mill, 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. Therefore it would make sense for the Town to consider another road bond at next year's June 2020 Annual Town Meeting given the first payment of interest only would be due in the same budget year that we would be paying off the 2015 bond.

CONTINUED CHANGES OF A DEDICATED CREW

- ❖ I would like to thank the Town Office/Library and Public Works crew for everything they do. The past year witnessed the departure of longtime employees and public servants at the Town Office. Wilmor Herrin who served the Public Works Department since 2002, Lady Elaine Wilcox who served as Library Director since 2008, Meredith Pepper who served the Town Office since 2015 and Richard Smiley who served Public Works since 2011. Thank you All!
- ❖ It is truly an honor and pleasure to serve the people of Fayette.

To you I bid peace, goodness and grace.

Mark Robinson, Town Manager

REPORT OF THE SUPERINTENDENT OF SCHOOLS

June 2019

Greetings to All Citizens of Fayette:

I would like to take this opportunity to thank the Fayette community for providing me with an extraordinary work experience in helping manage the educational needs of Fayette students. Over the past two years, I have been privileged to work with Elaine Wilcox our School Committee Chairperson, Fayette School Committee members, and caring and competent teachers and school staff committed to the welfare of all students. In addition, I have been blessed to work with a school administrative staff (Principal, Business Manager, and Administrative Assistant/Secretary) who are extremely hard working and skilled in performing their job responsibilities to best meet the needs of students and staff. I am sincerely grateful for this opportunity to serve as Fayette's Superintendent of Schools.

Over the past several months, I have worked with the Fayette School Committee to address two important issues: 1. the quality of student learning, and 2. the cost of educating Fayette's PK to grade 12 students. Since December 2018, the school committee has reviewed school policies and information that set expectations for student learning and performance at the Fayette Central School. This study has included reviewing student progress in meeting expectations both on state and local tests. Although Fayette student test scores compare favorably with state tests scores in Reading/Language Arts and Math, the school committee believes, as I believe, that student achievement can be improved with less reliance on test scores but with more of a focus on what knowledge, skills, and personal qualities students need to demonstrate in order to be successful learners, workers and citizens in the 21st century. These learning expectations are embedded in Maine's Common Core of Learning as Guiding Principles. These Guiding Principles include students leaving school as:

- Clear and effective communicators,
- Creative and practical problem solvers,
- Responsible citizens,
- Self-directed and life-long learners,
- Collaborative and quality workers,
- Integrative and informed thinkers.

Needless to say, many of the Guiding Principles' skills are not measured by test scores but by students applying their knowledge and skills via projects, demonstrations, and varied student performances. The school committee has pledged to continue to set high and achievable learning expectations for students, as well as to provide teachers and school administration with the resources and policies for students to achieve Maine's Guiding Principles.

The second major issue the school committee has spent a significant time discussing deals with current and future costs and revenues needed to fund the educational needs of Fayette students. This issue

has also been a priority for Fayette Selectpersons, led by the efforts of Town Manager, Mark Robinson, to raise funding levels for small school systems like Fayette, which receive minimal state funding (4% to 7%). Unfortunately, failed state and federal policies and broken promises for funding education in an equitable manner, have created an unsustainable system for funding education in small Maine towns, like Fayette, without significantly increasing property taxes.

As recommended by the Fayette School Committee and Fayette Selectpersons, a committee should be established for the purpose of studying options for operating a sustainable PK – 12 education system for Fayette students. These options would include studying costs and factors for: 1. continuing to operate the Fayette Central School; 2. closing the Fayette Central School and tuitioning all students to nearby school systems; 3. joining another area school system; 4. or studying other options for decreasing expenses and increasing funding. The results of this study should provide Fayette citizens with objective facts and information for determining the future direction for educating Fayette students.

With all that said, I believe the Fayette School Committee is presenting a 19/20 school budget to Fayette citizens that adequately addresses students' needs in order to maintain and improve the quality of PK – 12 learning, while keeping in mind the ability of Fayette taxpayers to fiscally support school programs.

It is my pleasure and good fortune to have served as the Fayette Superintendent of Schools. Thank you!

Sincerely,

Joseph C. Mattos, EdD

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

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 \$39 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

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 3, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

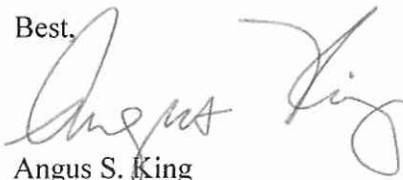
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

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

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

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

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

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress



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

Dennis L. Keschl

1024 Wings Mills Road
Belgrade, ME 04917
Residence: (207) 495-2973
Cell Phone: (207) 441-3701
Dennis.Keschl@legislature.maine.gov

April 2019

Dear Friends & Neighbors:

Now in my third, non-consecutive term in Maine's House of Representatives, I want to take this opportunity to extend my thanks for allowing me to be your voice in Augusta. My colleagues and I remain optimistic about 2019, maintaining an open mind with a thoughtful and caring approach. Our state is positioned well economically, with record-low unemployment, record-high State revenues, and a record-high number of employers. Accordingly, the new Governor is presented with the ability to keep Maine on course for continued success. Her proposed budget certainly strays from tested successes; however, negotiations currently underway will hopefully mold the financial plan into a more palatable product.

For the 129th Legislature's First Regular Session, I have resumed my role as a member of the Appropriations and Financial Affairs Committee. This panel's jurisdiction includes General Fund appropriations and general fiscal policy; federal funds allocations, special revenue, and block grant allocations when part of a biennial or supplemental budget; the Budget Stabilization Fund; general obligation bond issues; collective bargaining funding; budgeting methodologies; review of financial orders; and financial evaluation of State Government agencies.

As your representative, I encourage you to take an active interest in the events unfolding under the State House dome. You can always monitor committee proceedings and floor debate in the House and Senate via the Web, <http://legislature.maine.gov/>, while my regular e-newsletter contains beneficial administrative insight and public service announcements. If you have not yet signed up to receive this publication, please send me your e-mail address to Dennis.Keschl@legislature.maine.gov.

Again, I truly appreciate the trust you have placed in me to represent you in Augusta. Should you have questions or concerns about State Government, or if I can be of assistance in navigating the oftentimes overwhelming State bureaucracy, feel free to contact my mobile phone, 441-3701.

Sincerely,

Dennis L. Keschl
State Representative

129th Legislature
Senate of
Maine
Senate District 17

Senator Russell Black
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors:

Let me begin by thanking you for the opportunity to serve you in the Maine Senate. It has been an honor to represent your interests in Augusta and I will continue to work tirelessly on your behalf.

The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a financially healthy 'rainy day fund'. There is no question that Maine's economy is in a much stronger financial position today than it was just a few years ago when we were in debt \$500 million to Maine's hospitals. In addition to ending the fiscal year on a strong note, the 128th Legislature also passed tax conformity, perhaps the most significant action and accomplishment the Legislature made last year. Failing to conform would have placed an additional tax burden on small businesses as well as on low-income and elderly Mainers. Due to the Legislature's actions on tax conformity, tax filers were unharmed by this policy change.

The newly elected 129th Legislature was sworn-in on December 5, 2018. One of the very first acts of this Legislature was presiding over the inauguration of Governor Janet Mills. The Mills Administration inherited a strong Maine economy with record low unemployment and a state budget that has had surpluses instead of shortfalls. Maintaining strong fiscal policies is a top priority of mine. While our state is in a good place financially, the 129th Legislature has many challenges of its own including determining a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, lowering property taxes, and bringing more technical programs to our schools to address the shortage in our skilled workforce. I hope the Legislature can come together to tackle the difficult issues facing our state, and I am ready to help.

Thank you again for trusting me to represent you in Augusta. 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

Report of the Town Clerk

July 1, 2017 – June 30, 2018

VITAL STATISTICS:

Marriages Recorded	6
Births Recorded	11
Deaths Recorded	8

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	40
Hunting	8
Fishing	45
1 day Resident Fishing	0
3 day Resident Fishing	0
Junior Hunt	2
Archery	1
Muzzleloader Hunting	7
Coyote Night Hunt	1
Bear Permit	3
Small Game Hunt	1
Archery & Fishing Combination	0
Spring/Fall Turkey	4
Migratory Waterfowl	0
Salt Water Registry	0
Lifetime over 70 Hunt/Fish Combo.....	1
Military Hunt/Fish Combo	3
Military Depend Fish	1
1 day Non-Resident Fishing	0
3 day Non-Resident Fishing	1
7 day Non-Resident Fishing	0
15 day Non-Resident Fishing	1
Non-Resident Fishing.....	10
Non-Resident Hunting	0
Non-Resident Junior Hunting.....	0
Non-Resident Hunt/Fish Combo	1
Non-Resident 3-Day Small Gam.....	0

BOAT REGISTRATIONS:

Boat Registrations.....	205
Lake & River Protection Sticker.....	3

ATV REGISTRATIONS:

Resident New Registrations.....	21
Resident Re-Registrations.....	52
Non-Resident Re-Registrations.....	0

Snowmobile Registrations:

Resident New Registrations.....	12
Resident Re-Registrations.....	44
Non-Resident Registrations.....	2
Snowmobile Trail Fund.....	1

UNDERWOOD MEMORIAL LIBRARY

ANNUAL REPORT 2018-2019

The Underwood Memorial Library has received several grants this year! The Community Foundation Grant for \$1000.00 was used to develop a quiet reading room within the library. The Maine Public Library Fund gifted \$4837.50 for new rolling book shelves to be completed in 9 to 10 weeks. We will be hosting 2 or 3 speakers from the program "World in Your Library" sponsored by the Maine Humanities Council.

The Board of Library Trustees is proud to announce that Michele Briggs has been appointed the Director of the Underwood Memorial Library. She has worked as a trustee and the assistant librarian for the past ten years. She has proven her dedication to the Library. Michele has been motivated to improve the services offered by the library and to update the collection to suit our present community requests.

We would like to thank Evelyn Feagin for all her help in the reorganization of the library collection this past year. She helped develop the first grant for the Library, as well as the planning for the reading room and several fundraising projects. Evelyn has accepted an offer for a full time position elsewhere in the community.

Michele Briggs will reassure the residents of Fayette that the following services will continue this year--the Inter-Library Loan. With your free library card, you can request any book (non-fiction or fiction) and we will make every effort to get it for you. If it is not available in our collection, we will find another library to lend it to you. Also, our books-by-mail service is still available for Fayette citizens. Other free services you can access with your library card are e-books from the Cloud Library, Ancestry.com, and Digital Maine Library. The Cloud Library lets you use an easily downloadable app on your computer, tablet or phone and listen to books or read them from the screen. Digital Maine Library allows you to read thousands of magazines, newspapers, and reference books, including the Hobbies and Crafts Reference Center, Britannica Online, Maine Memory Network, MEDLINE, and The Wall Street Journal. All of this can be done here at the library or in the comfort of your own home. Of course we still have books for all ages with new titles appearing every month, as well as DVDs you can borrow for two weeks at a time. We also lend jigsaw puzzles for those long cold winter months (and even longer rainy summer days with visiting grandkids needing something new to do). We have magazines, such as Downeast and Old Port that patrons can take out. Our newest subscription is to the Livermore Falls Advertiser and the Kennebec Journal.

Our Volunteers have been a big help this past year: Andrea and Ashley Harmon, Laurence Bruen, Terry Briggs, Bonnie Gantz, James, Emma, and Sylvie Feagin. Without your contributions of time, talent and energy the Library couldn't offer our fantastic programs and events. Another big "THANK YOU"! goes to all the people who have donated books, audios, videos and monies to the Library -- Jane Manson, Marjie Bruen, Doris Morris, Anne Piroso, Mary Bayer, Cheryl Souza, Steven E. Hunt, Anne Hodgman, Maine Conference UCC, Carolyn Currier, Bonnie Gantz, Evelyn Feagin, and Barrie & Phil Colbath, Christine & Bill Latham, Michele Briggs, Joy and Jon Beekman.

The Library will be sponsoring a summer story hour, called "Out of This World", for children in July and August. The We'll Keep You in Stitches sewing group will continue to meet every other Wednesday evening at 6 pm and continues to be well attended. If you have any questions -- just call 685-3778, stop in at the Library during our business hours on Wednesday 2 pm to 7 pm and Thursday 10 am to 3 pm, or check us out on the Web through the Fayette Town Office page under the *WELCOME!* link. We are interested in your input and definitely open to suggestions as to how we can serve you at Underwood Memorial Library. We are always happy to help you, glad to see you, and eager to hear what you think.

Respectfully submitted, Michele Briggs, Director & Anne Piroso, Chair for the Library Board of Trustees

"First to Serve ~ 1799"



**Office of the Sheriff
Kennebec County, Maine**

Ken Mason, Sheriff
Alfred G. Morin, Chief Deputy

Lieutenant Chris Read
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

Captain Richard E. Worpel
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 623-8787

January 22, 2019

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 2018. 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 2018 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 682 arrests, issued 759 traffic summonses, and responded to 628 motor vehicle accidents. Deputy Sheriffs also responded to 407 alarms, 161 domestic disturbances, and assisted other agencies 746 times. Deputies and Detectives made 80 drug seizures, 26 of which most were opiate related.

Sergeant Jacob Pierce resigned his position as a patrol sergeant and will be working with the Oakland Police Department. His professionalism will be missed at Kennebec.

Deputy Aaron Moody resigned his position within the patrol division, taking a position with the U.S. Secret Service.

Deputies Ivano Stefanizzi, Devon Polizzotti and Keith Madore were hired to fill those open positions within the patrol division. We welcome them and their families to the Sheriff's Office family.

Our Civil Process deputies serve legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2018, the four civil deputies received over 9,031 requests for service in Kennebec County.

Danny Boivin a retired Augusta Police Sergeant, filled the vacant Civil Deputy position and has made a great addition to the civil team.

In 2018, our Correctional Facility managed 2,744 inmates, 211 less than 2017. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns.

Our correctional facility has also been helping out our fellow counties that have had serious overcrowding issues. Overcrowding can create an unsafe working environment for the corrections officers as well as the inmates.

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 who meet the criteria.

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 16,847 pounds of produce and gleaned 4,930 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2018.

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 addiction.

Highway fatalities and serious injuries continue soared 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.

As your Sheriff, in 2019 my focus will remain on my staff, risk management and professional services to the residents of Kennebec County.

A handwritten signature in black ink that reads "Ken Mason". The signature is written in a cursive, slightly slanted style.

Ken Mason, Sheriff



Fayette Volunteer Fire Department

Fire / Rescue Services

P.O. Box 238

Fayette, ME 04349

Report of the Fayette Fire Department

Last year from January 1 2018 to December 31 2018 the Fayette Fire Department responded to the following types of calls;

Structure fires 15	Fire Alarm Investigations 3
Chimney Fires 8	Carbon Monoxide Investigation 0
Service calls 1	Forest/ Woods Fires 3
Medical Assist 19	Grass Fires 1
Electrical Power Lines 3	Vehicle Fires 0
Hazardous Materials 0	Motor Vehicle Accidents 2
Smoke Investigations 8	Un permitted Burns 1
Other 10	Total of 74

Dear Fayette tax payers. We've had another busy year. As you can see by the numbers and the differences in the calls that we responded to. We have also been very busy all year training to be prepared for anything we are called into service for.

These past two years we have had a big reduction in the number of volunteers on the roster for the fire department. We like many of the towns in our area are all seeing a decline in membership. The way of staffing fire departments with volunteers is slowly coming to an end. Our call numbers from above are showing the number of calls we have had people respond to, not the number of calls we have had no one respond to. Through the years we have always had a few people around during the day Monday thru Friday to respond to calls. Most all people on area department work out of town and are unavailable. We very much in need for people to come out and volunteer their time to help out. If you are one of these people please don't hesitate to contact the town office for an application or a member of the department to find out how to join. Remember there are many different job functions to be performed and it doesn't require you to be a teenager.

I would also like to leave everyone with a few safety tips. Please keep your fire and CO2 alarms in operating condition. Please clean and check them regularly. It is now recommended when you sleep at night to sleep with your bedroom doors shut. With all the synthetic furniture and materials in our modern homes, fires are burning eight times faster than they were 10 to 15 years ago. They are now saying you have 2 to 3 minutes to get out now.

Respectfully,

Marty Maxwell
Chief, Fayette Fire Department

FAYETTE FIRE AUXILIARY

ANNUAL REPORT

2018

Mission Statement

The Fayette Fire Auxiliary was formed to help the people and firemen of Fayette during emergencies {i.e. fire, flood, power outage} and in times of need related to said emergencies; and to raise money to make purchases for these needs.

The Ladies of the Auxiliary served coffee and refreshments at the Annual Town Meeting. Thanks to all who helped and baked for this fundraiser. We made \$140.50 to add to our treasury.

At our June meeting, we discussed the upcoming July bake and RADA product sale to be held at the Fayette School in conjunction with all the other events taking place on that community day. It has been very profitable for us to join everyone for this fundraiser day. Pies and baked beans were big sellers as well as the Rada products.

At our September meeting, we discussed booking a table at the Fayette Historical Society Craft Fair to be held in November. This is another opportunity for us to sell our RADA products. Elaine, Lisa, Crystal and Ann will work the craft fair.

We joined the Fayette Fire Department for a Christmas Dinner in December. Great food and fellowship with the families that attended. Amy Rich was presented with her 5 year pin that evening.

In February, we provided a meal at the Fayette Fire Station for the Mutual Aid meeting.

We did not have a lot of meetings this winter due to weather and not enough ladies to be present at the meetings because of other commitments. We need to recruit new members.

We currently meet on the fourth Thursday of each month at the Fayette Fire Station at 7:00 p.m.

The officers of the Fayette Fire Auxiliary are President Elaine Wilcox; Vice President Lisa Freeman; Treasurer Cindy Lee; and Secretary Ann Piroso. We would welcome anyone to come to our meetings for any more information on the Auxiliary you may contact any member. Other active members are Crystal Rose, Amy Rich, Marjie Bruen, Diane Polky and Jen Bero.

Respectfully submitted,

Elaine Wilcox (President)

Report of the Fayette Comprehensive Plan Committee (CPC)

Dear Fayette Residents,

It is my pleasure to share with you the development of the new Fayette Comprehensive Plan Committee. At last year's annual town meeting, the townspeople voted to make funds available to hire a professional firm to develop and update our outdated plan. The Kennebec Valley Council of Governments (KVCOG) was awarded the contract. KVCOG will assist the committee in developing an overall vision and goals for Fayette. The Board of Selectmen recruited a very diverse group of volunteer residents to be members of the committee, helping to not only oversee the progress of our community planner and KVCOG's scope of work, but to contribute historical data, ideas and information that accurately represent the unique character of our town.

Public participation is vital to this plan. Local public opinion and recommendations are most welcome and encouraged. The CPC will be discussing ways to include the residents in this process. Strategies may include questionnaires, community focus groups, web-based outreach and at least one public "visioning" meeting.

Our committee meets at the Fayette Central School on the third Tuesday of every month with the expected completion date Summer of 2020. I am grateful to the following residents who have agreed to volunteer their time to this committee in an effort to develop a plan for Fayette's future.

Belinda Bothwick, Ray Braithwood, Barbara Chisholm, Dick Darling, Ron Giard, Berndt Graf (Liaison Selectman), Ron Hewett, Roy Krout, Andy Lilienthal, Heather Peel, Pat Stanton, Joe Stevenson, Paula Thomson, and Rosetta White.

Respectfully,

Kirstie Ludwig (CPC) chairperson

REPORT OF PLANNING BOARD FOR 2018

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 2018, the Planning Board issued 19 permits, including the following: 3 new single-family homes; 4 camps; 3 improvement/remodeling of existing camps; 4 driveways exceeding 500'; 9 septic systems; 4 wells; and one greenhouse.

Maine Cabin Masters did a project to remodel a camp in Fayette for Jonathan Faitsch. The show aired on Channel 230 through Direct TV and DIY Network on March 25, 2019. That was our town's 15 minutes of fame.

The total estimated construction costs during 2018 were \$948,000!

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.

If you have nothing better to do on the third Monday of the month, at 6:30, join us at the school.

March 29, 2018.

Jed Davis, Chair

CODE ENFORCEMENT REPORT 2018

There were 59 permits and 8 notifications issued in 2018, of these the Planning Board issued 19, and the Code Enforcement Officer (CEO) issued 48. The number of permits issued for new single-family homes unfortunately, decreased from 11 last year to 5 this past year. These homes added approximately \$875,00.00 to the taxable value. This is a large decrease from last years \$1,525,000.00. Most of the permits issued were for garages, barns, decks, and other accessory structures, as well as permits for filling and earth moving activities that also increased the taxable value approximately \$770,435.00, for a combined total of \$1,645,435.00.

A reminder that although, there is an exemption for one (1) free standing building per year that is 200 square feet or less, a Notification Form must be filled out and all other requirements of the ordinance must be met. I have seen an increase in violations of people not filling out the Notification Form and structures that are built within the setbacks. Please remember all structures require a Permit or Notification to be filed with the Town. It does not matter if they are portable or not. Conex/storage containers, portable garages, animal pens such as chicken coops or rabbit pens, tractor trailer boxes/trailers if not licensed and/or utilized for storage are all things that require Permits or a Notification.

In the Shoreland Zone there have been several platforms next to the water built for tents and/or pick-nick tables **THESE ARE ILLEGAL!** They are considered a structure and must be a minimum of 100' from the water, and either a Permit or Notification is required depending on the size. There are many issues with clearing of vegetation and temporary docks as well. Any cutting of vegetation within 250' of a lake and/or 75' from a stream requires a permit, **NOT JUST TREES BUT ALSO UNDER GROWTH/BRUSH!!!!** Temporary docks have to be removed from the water every year. I have seen an increase of stationary docks made of pressure treated wood and these are not allowed without special permits from the State of Maine and the Town of Fayette.

When in doubt call the office to schedule an appointment with the Code Enforcement Officer to review your project to make sure all other requirements are being met and to determine if a Permit or Notification is needed.

There were approximately 485 hours this year spent on violations and compliance. I will be continuing to monitor properties both from the water and land.

The Planning Board and I have been continuing to work on some proposed changes to the Land Use Ordinance to make it consistent with State Regulations. Due to the amount of proposed changes, unfortunately due to time constraints and work load, it is likely that the changes will be voted on at a Special Town Meeting at a later date than our regular June Town Meeting. Public hearings will be held prior to this, and I encourage all Fayette Residence to participate and/or call my office to get information regarding the changes. There will be the minimum changes that we have to adopt and some options and changes that the Town's people may adopt or fail. When we get the proposed changes finalized for the Special Town Meeting, there will be copies for interested residents to review prior that meeting.

I would like to thank the citizens of the Town of Fayette, my fellow co-workers, Board of Selectmen, and all of the volunteers of the Planning Board and Appeals Board for another great year.

Respectfully Submitted,

Brenda Medcoff, Code Enforcement Officer

Friends of Starling Hall

"Building Community"



May 24, 2019

Town of Fayette
2589 Main St.
Fayette, ME 04349

Board of Directors

Joseph Young
President

Donna Barrett
Vice President

Maggie Chadwick
Secretary

David Pollock
Treasurer

Board Members

Elaine Wilcox
Elaine Graf
Al Godfrey
Jon Beekman
Judith McCown

Dear Friends and Neighbors:

The town voted to keep Starling Hall in 2014. Since then, the Friends of Starling Hall have been working tirelessly to improve the hall and bring it into compliance with current building codes. Built in 1878 and renovated in 1891, this is not an easy or inexpensive task. However, FOSH is dedicated to seeing the Hall renovated and in condition to last another 150 years.

The building has been moved about 35 feet back from its old location dangerously close to Route 17. It is on a solid foundation and will have full usable basement space when structural reinforcement of the carrying beams is completed. A request for proposals to complete this work was issued early this year but did not attract any bids. We will work towards getting the work done as soon as we can find a contractor to complete the work.

A warrant article requesting the town to issue a 10-year bond for \$100,000.00 to continue improvements to the Hall has been submitted for this year's town meeting. This would pay for continued engineering services and help us leverage more grants and donations for the project. FOSH is committed to paying the debt service on the bond which is estimated to be approximately \$12,000.00/year.

Over the last three years, FOSH has raised on average nearly \$20,000.00/year and has a current bank balance of almost \$30,000.00. FOSH is confident that it can continue this effort and complete the payback of the note and encourage the town-wide support of the renovation effort.

Sincerely,

The Friends of Starling Hall

Joseph Young, President

30 Mile River Watershed Association Report 2018 Highlights



Thanks to the support and dedication from towns, lake associations, individuals, businesses, grants and over 150 volunteers, the 30 Mile River Watershed Association had a successful 2018, working hard to protect our waters. Here are a few of the highlights from the year:

- ✓ Our **Youth Conservation Corps** (YCC) designed and installed 36 conservation practices at 11 locations throughout the watershed, including one each on David, Echo, Lovejoy and Parker. These projects help keep our waters clean by reducing soil erosion and polluted runoff. Projects included stabilizing the spillway of Parker Pond (phase II), installing infiltration steps on steep pathways and planting vegetated buffers.
- ✓ **Courtesy Boat Inspectors** (paid and volunteer) performed 1,489 inspections at boat launches to keep harmful invasive plants out of our lakes.
- ✓ Conducted **water quality monitoring** on 10 lakes and ponds, including Basin, David, Tilton, Lovejoy and Parker. Tracking lake health by collecting data on clarity, temperature, dissolved oxygen, phosphorus and other parameters will help us better identify trends and address at-risk areas before it's too late.
- ✓ **Invasive Plant Patrollers** (88 volunteers and staff – our biggest team ever!) surveyed 7 lakes and ponds, including David, Lovejoy and Parker, looking for infestations of invasive aquatic plants. None were found, but the risk continues to grow as new waters nearby become infested.
- ✓ As a regional “hub” for **LakeSmart**, we supported lake teams’ efforts to educate lakefront property owners about lake-friendly practices. In 2019, we will be starting a new team for David and Parker.
- ✓ Raised funds to begin a new **kayaking program** in 2019 to make our lakes more accessible to local residents.
- ✓ Raised \$98K in grant funding to reduce sources of erosion and runoff that are polluting **Parker Pond**, especially on roads.

30MRWA’s income for 2018 was \$155,248 and expenses were \$140,835. Income sources included contributions from individuals and corporations (32%), grants (31%), coalition members (25%) and other (12%). The Town of Fayette, a coalition member, contributed \$3,000. Thank you!

Kirstie Ludwig is Fayette’s representative on 30MRWA’s Board of Directors.

To become a volunteer, a supporter or to learn more, visit www.30mileriver.org.

Thank you for your support protecting our beloved lakes and ponds!

Lidie Robbins, Executive Director

Financial Statements

Town of Fayette, Maine

June 30, 2018

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Town of Fayette, Maine

June 30, 2018

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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, 2018, 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, 2018, 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

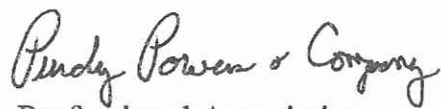
Required Supplementary Information

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 MEPEERS 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.


Professional Association

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, 2018. 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 \$3,069,994 as of June 30, 2018, compared to \$3,046,234 as of June 30, 2017.

The Town's governmental funds General Fund Balance was \$1,021,512 as of June 30, 2018, compared to \$1,083,542 as of June 30, 2017, a decrease of \$62,030 from the previous year. Please reference page 7 regarding this part of the analysis. The status of long-term liabilities at year-end is the resulting reason for this year's net position increase. Bonds payable, capital lease obligations, accrued interest payables and net pension liability all decreased from the prior year.

The noteworthy variances of budget versus actual expenditures for 2018 were limited to General Government, and Excise Tax Collections. Please reference page 10 regarding this part of the analysis. General Government over expense is directly related to use of operating accounts to pay for Starling Hall improvements that are to be paid by the Starling Hall Reserve Fund and we under-budgeted the amount of anticipated revenue from excise tax collection a most welcome surprise.

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.

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.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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.

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.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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, 2018 and 2017:

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,393,455	\$ 1,402,630	\$ (9,175)
Capital assets	<u>2,866,322</u>	<u>3,012,071</u>	<u>(145,749)</u>
Total Assets	<u>4,259,777</u>	<u>4,414,701</u>	<u>(154,924)</u>
Deferred outflows related to pension	<u>31,347</u>	<u>45,236</u>	<u>(13,889)</u>
Total Deferred Outflows of Resources	<u>31,347</u>	<u>45,236</u>	<u>(13,889)</u>
Long term-liabilities	808,593	1,056,096	(247,503)
Other liabilities	<u>386,502</u>	<u>324,421</u>	<u>62,081</u>
Total Liabilities	<u>1,195,095</u>	<u>1,380,517</u>	<u>(185,422)</u>
Deferred inflows related to pension	<u>16,035</u>	<u>33,186</u>	<u>(17,151)</u>
Total Deferred Inflows of Resources	<u>16,035</u>	<u>33,186</u>	<u>(17,151)</u>
Net position:			
Net investment in capital assets	1,854,287	1,766,711	87,576
Restricted	100,374	96,992	3,382
Unrestricted	<u>1,115,333</u>	<u>1,182,531</u>	<u>(67,198)</u>
	<u>\$ 3,069,994</u>	<u>\$ 3,046,234</u>	<u>\$ 23,760</u>

Please reference page 19 regarding this analysis. Contributing factors in this year's capital asset reporting include the completion of the school heating upgrade construction project. The reduction in long term liabilities is directly related to the ongoing debt payments in a year that did not incur additional indebtedness.

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, 2018 and 2017:

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 9,834	\$ 11,264	\$ (1,430)
Operating grants and contributions	110,234	119,357	(9,123)
Capital grants and contributions	12,584	102,866	(90,282)
General revenues			
Property taxes	2,644,012	2,489,302	154,710
Excise taxes	241,570	219,383	22,187
Intergovernmental	179,443	195,337	(15,894)
Other	<u>53,058</u>	<u>28,530</u>	<u>24,528</u>
Total Revenues	3,250,735	3,166,039	84,696
Expenses:			
General			
General government	\$ 312,436	\$ 287,186	\$ 25,250
Public safety	100,896	104,427	(3,531)
Health and welfare	72,610	38,888	33,722
Recreation and culture	12,509	13,934	(1,425)
Education	2,004,591	1,860,082	144,509
Public works	503,820	382,734	121,086
Unclassified	204,185	233,376	(29,191)
Interest on long-term debt	<u>15,928</u>	<u>14,984</u>	<u>944</u>
Total Expenses	<u>3,226,975</u>	<u>2,935,611</u>	<u>291,364</u>
Change in Net Position	<u>\$ 23,760</u>	<u>\$ 230,428</u>	<u>\$ (206,668)</u>

The most noteworthy observations that impacted our net position were the net changes in expenditure activity in Health and Welfare. This is the difference from our transition to becoming a fulltime partner in the operation of the Readfield Transfer Station.

The greatest contributing factor in the net difference in higher expenditure for Education is directly related to increase tuition costs in a year where there were more graduating 5th graders than graduating 12th graders that exit our cost burden schematic and increasing special education related cost.

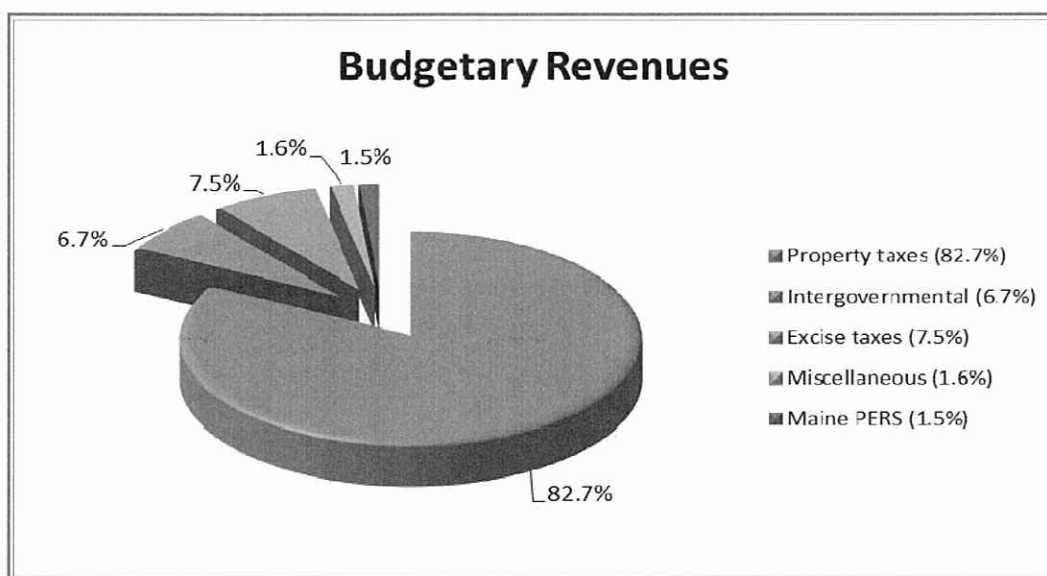
Management's Discussion and Analysis - Continued

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.

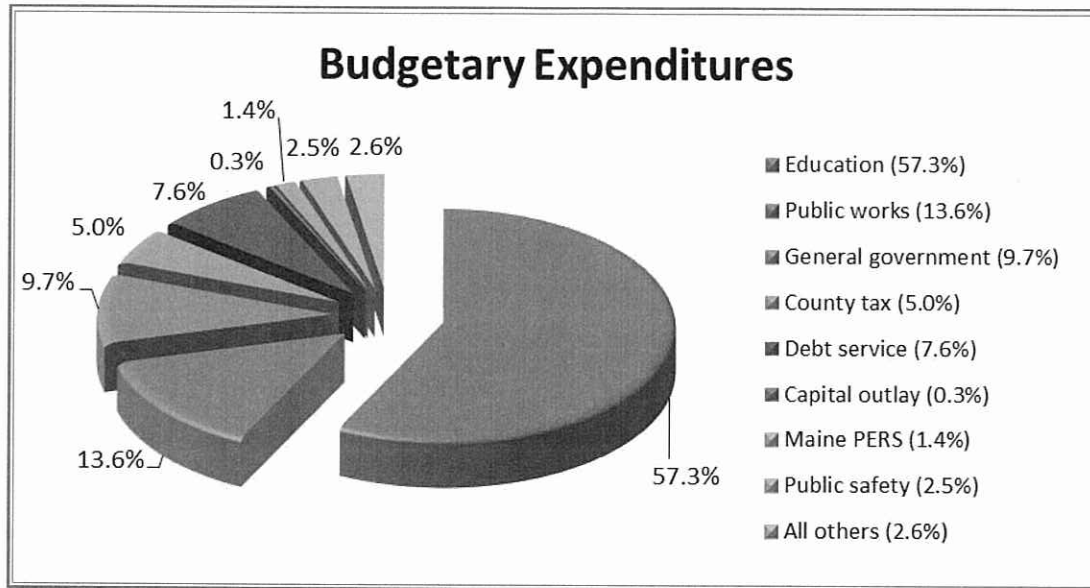
Current year revenues on a budgetary basis in the general fund were made up of the following:



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:



General Fund Budgetary Highlights

The most noteworthy observation is the continued trend increase in local property taxes to pay for it all! The shift in education costs making up (57.3%) of the expenditure pie from (55.7%) last year. Public Works this year (13.6%) from (10.6%) last year is related to the costs of equipment repair and miserably long winter weather expenditures.

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.

Capital Assets

At year-end, the Town had \$2,866,322 in net capital assets compared to \$3,012,071, last year.

This year's major additions included:

The completion of the school heating system and King Brook culvert projects and start of Starling Hall improvements were the only improvements that helped partially off-set annual depreciation.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Long Term Liabilities

At year-end, the Town had \$1,002,900 in general obligation debt and \$9,135 in capital lease obligations compared to \$1,232,200 and \$13,160, respectively, last year. At year- end, the Town had a net pension liability of \$30,140 compared to \$34,061 last year.

Our pension liability has decreased as the result of the current investment market and its influence state-wide on the Maine State Retirement System (MSRS) based on actuarial calculations performed by MSRS. The positive market in combination with our school maintaining an aging staff influences our pension liability positively. Each year when our staff is closer to retirement age the lower our pension liability. Additionally, as previously mentioned, all long term liabilities decreased in a year that paid down our indebtedness.

Economic Factors and Next Year's Budgets and Rates

Moving forward, subsequent year audit reports will hopefully identify modest gains and restoration of the Town undesignated fund (surplus). Fayette AGAIN failed to contribute to fund balance this year LIKE the previous year. Today in Fayette, a dollar on the tax rate is the cash equivalent of \$165,721. This year, we approved a school budget of \$2,048,917. The state education subsidy for this budget is \$55,401.

The Fayette taxpayer pays exclusively 97.3% of its education costs. The current tax rate in Fayette is \$18.05. 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.

Unless or until other sources of revenue are found to pay the bills, Fayette will continue to suffer the same fate of annual tax increases for services it cannot live without and local taxpayers must bear the burden of cost increases each year. Admittedly, there are very few costs that we can control at a local level. Market forces influence most of the business we conduct in everyday life. Those things that are seemingly beyond our control: state aid for education, county taxation, fuel and power, insurances, inflation, on and on it goes.

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, 2018

	Governmental Activities
Assets	
Cash	\$ 1,112,785
Accounts receivable	43,925
Taxes receivable	170,137
Tax liens	53,391
Tax acquired property	13,217
Capital assets, net of accumulated depreciation	2,866,322
Total Assets	4,259,777
Deferred Outflows of Resources	
Deferred outflows related to pension	31,347
Total Deferred Outflows of Resources	31,347
Liabilities	
Accrued expenses	146,481
Prepaid taxes	6,439
Accrued interest payable	10,000
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	229,300
Capital lease obligation	4,282
Portion due or payable after one year:	
Bonds payable	773,600
Capital lease obligation	4,853
Net pension liability	30,140
Total Liabilities	1,205,095
Deferred Inflows of Resources	
Deferred inflows related to pension	16,035
Total Deferred Inflows of Resources	16,035
Net Position	
Net investment in capital assets	1,854,287
Restricted	100,374
Unrestricted	1,115,333
Net Position	\$ 3,069,994

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

Statement of Activities

Town of Fayette, Maine

For the Year Ended June 30, 2018

Function/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Governmental Activities:					
General government	\$ 312,436	\$ 9,834	\$ -	\$ -	\$ (302,602)
Public safety	100,896	-	-	-	(100,896)
Health and welfare	72,610	-	-	-	(72,610)
Recreation and culture	12,509	-	-	-	(12,509)
Education	2,004,591	-	34,671	-	(1,969,920)
Public works	503,820	-	39,168	-	(464,652)
County tax	163,322	-	-	-	(163,322)
Unclassified	4,468	-	-	-	(4,468)
Maine PERS on-behalf payments	36,395	-	36,395	-	-
Interest on long-term debt	15,928	-	-	-	(15,928)
Capital outlay	-	-	-	12,584	12,584
Total Governmental Activities	\$ 3,226,975	\$ 9,834	\$ 110,234	\$ 12,584	(3,094,323)
General revenues:					
Taxes:					
Property					2,644,012
Excise					241,570
Intergovernmental					179,443
Interest					2,200
Miscellaneous					50,858
Total General Revenues					3,118,083
Change in Net Position					23,760
Net position at beginning of year					3,046,234
Net Position at End of Year					\$ 3,069,994

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2018

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 1,078,220	\$ 34,565	\$ 1,112,785
Accounts receivable	17,323	26,602	43,925
Taxes receivable	170,137	-	170,137
Tax liens	53,391	-	53,391
Tax acquired property	13,217	-	13,217
Due from other funds	32,452	16,308	48,760
Total Assets	\$ 1,364,740	\$ 77,475	\$ 1,442,215
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accrued expenses	\$ 146,481	\$ -	\$ 146,481
Prepaid taxes	6,439	-	6,439
Due to other funds	16,308	32,452	48,760
Total Liabilities	169,228	32,452	201,680
Deferred Inflows of Resources			
Unavailable revenue - property taxes	174,000	-	174,000
Total Deferred Inflows of Resources	174,000	-	174,000
Fund Balances			
Restricted			
Special revenue funds	-	16,334	16,334
Permanent funds	-	28,689	28,689
General fund - Town	50,000	-	50,000
General fund - School	5,351	-	5,351
Assigned			
General fund - Town	194,133	-	194,133
General fund - School	183,487	-	183,487
Unassigned			
General fund	588,541	-	588,541
Total Fund Balances	1,021,512	45,023	1,066,535
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,364,740	\$ 77,475	\$ 1,442,215

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, 2018

Total Fund Balances - Governmental Funds	\$ 1,066,535
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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:	2,866,322
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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:	174,000
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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	\$ 31,347	
Deferred inflows related to pension	<u>(16,035)</u>	
		15,312

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:

Bonds payable	(1,002,900)	
Capital lease obligations	(9,135)	
Accrued interest payable	(10,000)	
Net pension liability	<u>(30,140)</u>	
		<u>(1,052,175)</u>

Net Position - Governmental Activities	<u>\$ 3,069,994</u>
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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, 2018

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 2,657,012	\$ -	\$ 2,657,012
Excise taxes	241,570	-	241,570
Intergovernmental	214,414	51,452	265,866
Maine PERS on-behalf payments	46,955	-	46,955
Miscellaneous	54,793	8,099	62,892
Total Revenues	3,214,744	59,551	3,274,295
Expenditures			
Current			
General government	335,777	-	335,777
Public safety	82,940	-	82,940
Health and welfare	72,610	-	72,610
Recreation and culture	11,649	-	11,649
Education	1,862,839	53,729	1,916,568
Public works	442,893	-	442,893
County tax	163,322	-	163,322
Unclassified	1,677	2,791	4,468
Maine PERS on-behalf payments	46,955	-	46,955
Debt service - principal	229,300	-	229,300
- interest	16,928	-	16,928
Capital outlay	9,884	-	9,884
Total Expenditures	3,276,774	56,520	3,333,294
Revenues Over (Under) Expenditures	(62,030)	3,031	(58,999)
Fund balances at beginning of year	1,083,542	41,992	1,125,534
Fund Balances at End of Year	\$ 1,021,512	\$ 45,023	\$ 1,066,535

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, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (58,999)

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: (13,000)

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	\$ 37,041	
Depreciation expense	<u>(182,790)</u>	(145,749)

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	<u>4,025</u>	233,325

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	<u>7,183</u>	8,183

Change in Net Position of Governmental Activities	\$ <u>23,760</u>
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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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 2,639,489	\$ 2,639,489	\$ 2,657,012	\$ 17,523
Excise taxes	203,000	203,000	241,570	38,570
Intergovernmental revenues				
State revenue sharing	49,744	49,744	50,676	932
Maine PERS on-behalf payments	-	-	46,955	46,955
Other	111,595	111,595	163,738	52,143
Miscellaneous revenues	37,600	37,600	52,847	15,247
Total Revenues	<u>3,041,428</u>	<u>3,041,428</u>	<u>3,212,798</u>	<u>171,370</u>
Expenditures				
Current				
General government	289,628	289,628	315,064	(25,436)
Public safety	87,220	87,220	82,940	4,280
Health and welfare	68,500	68,500	72,610	(4,110)
Recreation and culture	15,428	15,428	11,649	3,779
Education	1,868,541	1,868,541	1,862,839	5,702
Public works	437,432	437,432	442,893	(5,461)
County tax	163,322	163,322	163,322	-
Unclassified	-	-	1,677	(1,677)
Maine PERS on-behalf payments	-	-	46,955	(46,955)
Debt service - principal	229,300	229,300	229,300	-
- interest	18,764	18,764	16,928	1,836
Capital outlay	-	-	9,884	(9,884)
Total Expenditures	<u>3,178,135</u>	<u>3,178,135</u>	<u>3,256,061</u>	<u>(77,926)</u>
Revenues Over (Under) Expenditures	<u>(136,707)</u>	<u>(136,707)</u>	<u>(43,263)</u>	<u>93,444</u>
Other Financing Sources (Uses)				
Operating transfers in	25,156	25,156	51,896	26,740
Operating transfers out	(15,000)	(15,000)	(15,000)	-
Utilization of unassigned fund balance	171,218	171,218	-	(171,218)
Utilization of assigned fund balance	-	-	-	-
Total Other Financing Sources (Uses)	<u>181,374</u>	<u>181,374</u>	<u>36,896</u>	<u>(144,478)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 44,667</u>	<u>\$ 44,667</u>	<u>\$ (6,367)</u>	<u>\$ (51,034)</u>
Budgetary fund balance at beginning of year			<u>742,475</u>	
Budgetary Fund Balance at End of Year			<u>\$ 736,108</u>	

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, 2018, 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 financial position and the governmental funds balance sheet will sometimes report a separate section for deferred outflow 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 financial position.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Deferred Outflows and Inflows of Resources - Continued

In addition to liabilities, the statement of financial 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. 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 School Department also has one type of item, deferred pensions, which is reported in the statement of financial 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 September 25, 2017, on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Taxes were due November 30, 2017 and April 30, 2018 with interest on unpaid taxes commencing on December 1, 2017 and May 1, 2018, 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 \$44,667 for the year ended June 30, 2018.

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.

New Accounting Pronouncement

During the year ended June 30, 2018, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. No balances were restated with this new pronouncement.

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, 2018, the carrying amount of the Town's deposits was \$1,112,785, and the bank balance was \$1,246,824. 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, 2018, none of the Town's bank balance of \$1,246,824 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, 2018, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 167,657	\$ -	\$ -	\$ 167,657
Construction in progress	55,117	27,158	55,117	27,158
Depreciable Assets:				
Buildings	3,139,595	-	-	3,139,595
Land Improvements	95,147	-	-	95,147
Equipment	1,326,241	-	-	1,326,241
Vehicles	1,038,576	-	-	1,038,576
Road network	<u>2,467,130</u>	<u>65,000</u>	<u>-</u>	<u>2,532,130</u>
Totals at historical cost	8,289,463	92,158	55,117	8,326,504
Less accumulated depreciation:				
Buildings	1,494,498	65,927	-	1,560,425
Land Improvements	91,585	74	-	91,659
Equipment	585,464	66,673	-	652,137
Vehicles	765,761	46,824	-	812,585
Road network	<u>2,340,084</u>	<u>3,292</u>	<u>-</u>	<u>2,343,376</u>
Total accumulated depreciation	<u>5,277,392</u>	<u>182,790</u>	<u>-</u>	<u>5,460,182</u>
Capital Assets, Net	<u>\$ 3,012,071</u>	<u>\$ (90,632)</u>	<u>\$ (55,117)</u>	<u>\$ 2,866,322</u>

Depreciation expense was charged to the following functions:

Governmental activities:	
General Government	\$ 3,816
Public Safety	17,956
Recreation and Culture	860
Education	99,231
Public Works	<u>60,927</u>
Total governmental activities depreciation expense	<u>\$ 182,790</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note D - Interfund Balances

Interfund balances at June 30, 2018 consisted of the following amounts:

	Receivables <u>Due from</u>	Payables <u>Due to</u>	Net Internal <u>Balances</u>
Governmental Activities			
General Fund:			
Special Revenue Fund:			
School Categorical Programs	\$ 26,602	\$ -	
Keep Me Warm	<u>-</u>	<u>(16,308)</u>	
	26,602	(16,308)	
Permanent Funds - Trust Funds:			
Cemetery	<u>5,850</u>	<u>-</u>	
	5,850	-	
	32,452	(16,308)	\$ 16,144
Special Revenue Fund:			
General Fund:			
School Categorical Programs	-	(26,602)	
Keep Me Warm	<u>16,308</u>	<u>-</u>	
	16,308	(26,602)	(10,294)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	<u>-</u>	<u>(5,850)</u>	
	-	(5,850)	(5,850)
	<u>\$ 48,760</u>	<u>\$ (48,760)</u>	<u>\$ -</u>

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, 2018 was as follows:

	Beginning			Ending	Amounts
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Due within</u>
					<u>One Year</u>
General obligation debt	\$ 1,232,200	\$ -	\$ 229,300	\$ 1,002,900	\$ 229,300
Net pension liability	34,061	-	3,921	30,140	-
Capital lease obligation	13,160	-	4,025	9,135	4,282
Total	<u>\$ 1,279,421</u>	<u>\$ -</u>	<u>\$ 237,246</u>	<u>\$ 1,042,175</u>	<u>\$ 233,582</u>

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

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:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 229,300	\$ 20,808	\$ 250,108
2020	229,300	16,949	246,249
2021	229,300	12,554	241,854
2022	152,500	8,404	160,904
2023	22,500	6,240	28,740
Thereafter	140,000	23,087	163,087
	<u>\$ 1,002,900</u>	<u>\$ 88,042</u>	<u>\$ 1,090,942</u>

Capital Lease Obligations:

The present value of capital lease obligations and future years' minimum lease payments are as follows:

Year ending June 30,	
2019	\$ 4,743
2020	4,499
2021	546
	9,788
Less amount representing interest (various rates)	653
Obligation under capital leases	<u>\$ 9,135</u>

As of June 30, 2018 the gross amount of fixed assets associated with capital lease obligations was \$299,347 with accumulated depreciation of \$251,901.

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, 2018 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 \$20,251 for the year ended June 30, 2018. Contributions to the pension plan from the State were \$46,388 for the year ended June 30, 2018.

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, 2018, 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)	\$ 30,140
State's proportionate share of the net pension liability (asset) associated with the Town	<u>482,213</u>
Total	<u>\$ 512,353</u>

The net pension liability was measured as of June 30, 2017, 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, 2017, the Fayette School Department's proportion was 0.002075% which was an increase of 0.000147% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized total pension expense of \$49,394 and revenue of \$36,395 for support provided by the State on its government-wide financial statements and recognized pension expense of \$66,639 and revenue of \$46,388 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, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,268	\$ -
Changes of assumptions	-	470
Net difference between projected and actual earnings on pension plan investments	8,409	8,851
Changes in proportion and differences between Town contributions and proportionate share of contributions	1,419	6,714
Town contributions subsequent to the measurement date	<u>20,251</u>	<u>-</u>
	<u>\$ 31,347</u>	<u>\$ 16,035</u>

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, \$20,251 will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>		
2018	\$	(6,379)
2019		2,850
2020		201
2021		(1,611)

Actuarial assumptions

The total pension liability in the June 30, 2017 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	6.875%
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, 2017 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:

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

Discount rate

The discount rate used to measure the total pension liability was 6.875%. 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 6.875%, 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 (5.875%) or one percentage point higher (7.875%) than the current rate:

	1% Decrease (5.875%)	Discount Rate (6.875%)	1% Increase (7.875%)
Town's proportionate share of the net pension liability (asset)	\$ 52,887	\$ 30,140	\$ 11,359

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, 2018, 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, 2018, 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:

School Department's proportionate share of net OPEB liability	\$ -
State of Maine's proportionate share of net OPEB liability	<u>6,257</u>
Total	<u>\$ 6,257</u>

For the fiscal year ended June 30, 2018, the School Department recognized OPEB expense of \$696 and on-behalf payments of \$567.

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	\$ (6,367)
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Sources/inflows of resources reconciling items:

Interest and investment income allocated to assigned balances not included in general fund operating budget	1,946
---	-------

Transfers from other funds are inflows of budgetary resources but are not transfers under generally accepted accounting principles	(51,896)
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Uses/outflows of resources reconciling items:

Expenditures allocated from assigned balances are not included in general fund operating budget	(20,713)
---	----------

Transfers to other funds are outflows of budgetary resources but are not expenditures under generally accepted accounting principles	<u>15,000</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (62,030)</u>
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Notes to Financial Statements - Continued

Town of Fayette, Maine

Note I - Assigned Fund Balances

At June 30, 2018, the assigned general fund balance for the Town consisted of the following:

Public Works:	
Salt Shed	\$ 26,306
Highway Building Repair	20,472
Pole Barn Reserve	376
Highway Capital	28,194
Fire Department:	
Fire Capital	29,655
New Fire Station	8,696
Fire Department (<i>carry-forward</i>)	5,091
General Government:	
Starling Hall Building	5,696
Town Hall Building	25,223
Health Care Reserve	3,323
Comprehensive Plan (<i>carry-forward</i>)	3,000
Capital Investment Plan (<i>carry-forward</i>)	19,177
Recreation and Culture:	
Library Reserve	14,918
Library Relocation	4,006
School Department	
Muni Educational Capital Reserve	118,539
School (<i>carry-forward</i>)	64,948
	<u>\$ 377,620</u>

Note J - Restricted Fund Balances

As of June 30, 2018, restricted fund balances consisted of the following:

	Other
	<u>Governmental</u>
School Categorical Programs	\$ 26
Keep Me Warm	16,308
Permanent Trust Funds	28,689
General Fund - School Dept. - Maranacook Ed. Foundation	351
General Fund - School Dept. - Library expenses	5,000
General Fund - Water access improvements	50,000
	<u>\$ 100,374</u>

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, 2018.

Note L - Expenditures Over Appropriation

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Health and Welfare	\$ 4,110
Public Works	5,461

**Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - School Department**

Town of Fayette, Maine

For the Year Ended June 30, 2018

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	\$ 1,733,870	\$ 1,733,870	\$ -
State subsidies	34,671	34,671	-
Maine PERS on-behalf payments	-	46,955	46,955
Miscellaneous	-	976	976
Total Revenues	1,768,541	1,816,472	47,931
Expenditures			
Current			
Regular instruction	1,114,962	1,131,434	(16,472)
Special education	203,803	204,119	(316)
Student and staff support	96,905	89,913	6,992
System administration	79,195	75,010	4,185
School administration	119,559	119,923	(364)
Transportation	114,942	118,544	(3,602)
Facilities maintenance	120,550	106,152	14,398
All other expenses	18,625	17,744	881
Maine PERS on-behalf payments	-	46,955	(46,955)
Debt service	25,156	25,161	(5)
Total Expenditures	1,893,697	1,934,955	(41,258)
Revenues Over (Under) Expenditures	(125,156)	(118,483)	6,673
Other Financing Sources (Uses)			
Operating transfers in	25,156	25,156	-
Utilization of unassigned fund balance	100,000	-	(100,000)
Total Other Financing Sources (Uses)	125,156	25,156	(100,000)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -	(93,327)	\$ (93,327)
Fund balance at beginning of year		282,165	
Fund Balance at End of Year		\$ 188,838	

See accompanying independent auditors' report.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2018

	Permanent Funds	Special Revenues	Total Other Governmental Funds
Assets			
Cash	\$ 34,539	\$ 26	\$ 34,565
Accounts receivable	-	26,602	26,602
Due from other funds	-	16,308	16,308
Total Assets	<u>\$ 34,539</u>	<u>\$ 42,936</u>	<u>\$ 77,475</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 5,850	\$ 26,602	\$ 32,452
Accounts payable	-	-	-
Total Liabilities	<u>5,850</u>	<u>26,602</u>	<u>32,452</u>
Fund Balances			
Restricted	28,689	16,334	45,023
Unassigned	-	-	-
Total Fund Balances	<u>28,689</u>	<u>16,334</u>	<u>45,023</u>
Total Liabilities and Fund Balances	<u>\$ 34,539</u>	<u>\$ 42,936</u>	<u>\$ 77,475</u>

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, 2018

	Categorical Programs	Keep Me Warm	Total
Revenues			
Intergovernmental	\$ 51,452	\$ -	\$ 51,452
Miscellaneous	-	7,165	7,165
Total Revenues	51,452	7,165	58,617
Expenditures	53,729	2,791	56,520
Revenues Over (Under) Expenditures	(2,277)	4,374	2,097
Fund balances at beginning of year	2,303	11,934	14,237
Fund Balances at End of Year	<u>\$ 26</u>	<u>\$ 16,308</u>	<u>\$ 16,334</u>

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, 2018

	Balance			Transfers	Balance 6/30/18	
	<u>7/1/17</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>In (Out)</u>	<u>Unassigned</u>	<u>Restricted</u>
Title IA - Disadvantaged	\$ -	\$ 11,984	\$ 11,984	\$ -	\$ -	\$ -
REAP	-	3,458	3,458	-	-	-
Local Entitlement	-	23,132	23,132	-	-	-
Federal Grant Program	21	12,878	12,873	-	-	26
Standards Based Diploma	<u>2,282</u>	<u>-</u>	<u>2,282</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,303</u>	<u>\$ 51,452</u>	<u>\$ 53,729</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>

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, 2018

	<u>Cemetery</u>	<u>Worthy Poor</u>	<u>Conservation</u>	<u>Library</u>	<u>Total</u>
Revenues					
Principal additions	\$ 800	\$ -	\$ -	\$ -	\$ 800
Interest	<u>99</u>	<u>13</u>	<u>13</u>	<u>9</u>	<u>134</u>
Total Revenues	899	13	13	9	934
Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over Expenses	899	13	13	9	934
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenses and Other Uses	899	13	13	9	934
Fund balances at beginning of year	<u>18,804</u>	<u>3,283</u>	<u>3,351</u>	<u>2,317</u>	<u>27,755</u>
Fund Balances at End of Year	<u>\$ 19,703</u>	<u>\$ 3,296</u>	<u>\$ 3,364</u>	<u>\$ 2,326</u>	<u>\$ 28,689</u>

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, 2018

	Salt Shed	Fire Capital	Highway Capital	Starling Hall	Town Hall	Library Reserve
Revenues						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	102	287	443	129	124	122
Total Revenues	102	287	443	129	124	122
Expenditures	-	-	-	-	-	-
Revenues Over (Under) Expenditures	102	287	443	129	124	122
Other Changes in Fund Balance						
Appropriations in from Town Meeting	-	-	-	-	-	-
Appropriations out from Town Meeting	-	-	-	(26,740)	-	-
Total Other Changes	-	-	-	(26,740)	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Changes	102	287	443	(26,611)	124	122
Fund balances at beginning of year	26,204	29,368	27,751	32,307	25,099	14,796
Fund Balances at End of Year	\$ 26,306	\$ 29,655	\$ 28,194	\$ 5,696	\$ 25,223	\$ 14,918

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, 2018

	Library Relocation	New Fire Station	Highway Building Repair	Pole Barn Reserve	Educational Capital Reserve	Health Care Reserve	Total
Revenues							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	16	34	80	1	608	-	1,946
Total Revenues	16	34	80	1	608	-	1,946
Expenditures							
	-	-	-	-	-	20,713	20,713
Revenues Over (Under) Expenditures	16	34	80	1	608	(20,713)	(18,767)
Other Changes in Fund Balance							
Appropriations in from Town Meeting	-	-	-	-	-	15,000	15,000
Appropriations out from Town Meeting	-	-	-	-	(25,156)	-	(51,896)
Total Other Changes	-	-	-	-	(25,156)	15,000	(36,896)
Revenues and Other Sources Over (Under) Expenditures and Other Changes	16	34	80	1	(24,548)	(5,713)	(55,663)
Fund balances at beginning of year	3,990	8,662	20,392	375	143,087	9,036	341,067
Fund Balances at End of Year	<u>\$ 4,006</u>	<u>\$ 8,696</u>	<u>\$ 20,472</u>	<u>\$ 376</u>	<u>\$ 118,539</u>	<u>\$ 3,323</u>	<u>\$ 285,404</u>

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2018

Valuation

Real estate	\$ 159,409,300
Personal property	<u>256,700</u>
Total Valuation	<u>\$ 159,666,000</u>

Assessment

Valuation x Rate - \$159,666,000 x 0.01650	\$ 2,634,489
Supplemental taxes	<u>9,523</u>
Total Assessment Charged to Collector	\$ 2,644,012

Collection and Credits

Abatements	63
Cash collections	<u>2,477,690</u>
Total Collection and Credits	<u>2,477,753</u>

2018 Taxes Receivable - June 30, 2018	<u>\$ 166,259</u>
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See accompanying independent auditors' report.

**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, 2018, and we have issued our report thereon dated March 29, 2019, 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:

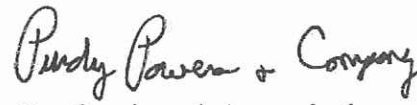
1. Considered whether the Town of Fayette, Maine School Department has complied with budget content requirements of section 15693.
2. Considered whether the Town of Fayette, Maine School Department has complied with transfer limitations between budget cost centers pursuant to section 1485.
3. Considered 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.


Professional Association

Reconciliation of Annual Financial Data Submitted to NEO Financial System to Audited Financial Statements

Town of Fayette School Department

As of June 30, 2018

	General Fund				Special Revenue Funds			
	Total Budgeted Revenues	Total Actual Revenues	Total Budgeted Expenditures	Total Actual Expenditures	Total Actual Revenues	Total Actual Expenditures		
Amounts Reported per NEO Financial System	\$ 1,893,697	\$ 1,894,762	\$ 1,893,697	\$ 1,890,991	\$ 65,970	\$ 39,809		
Reconciling Items:								
Record Maine PERS on behalf payments	-	46,955	-	46,955	-	-		
Reclassification between revenue and expenditures	-	(399)	-	(399)	-	-		
Record additional revenue	-	310	-	-	-	-		
Record additional accrued expenditures	-	-	-	1,460	-	-		
Remove additional expenditures	-	-	-	(4,052)	-	-		
Reverse revenues recorded in previous fiscal year	-	-	-	-	(53,997)	-		
Remove use of fund balance from revenue	-	(125,156)	-	-	-	-		
Additional grant revenues	-	-	-	-	39,480	-		
Additional grant expenditures	-	-	-	-	-	13,921		
Rounding	-	-	-	-	(1)	(1)		
Amounts Reported per Audited Financial Statements	<u>\$ 1,893,697</u>	<u>\$ 1,816,472</u>	<u>\$ 1,893,697</u>	<u>\$ 1,934,955</u>	<u>\$ 51,452</u>	<u>\$ 53,729</u>		

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*

	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Town's proportion of the net pension liability (asset)	0.0021%	0.0019%	0.0034%	0.0029%
Town's proportionate share of the net pension liability (asset)	\$ 30,140	\$ 34,061	\$ 45,688	\$ 31,438
State's proportionate share of the net pension liability (asset) associated with the Town	482,213	488,594	369,184	299,176
Total	<u>\$ 512,353</u>	<u>\$ 522,655</u>	<u>\$ 414,872</u>	<u>\$ 330,614</u>
Town's covered-employee payroll	<u>\$ 403,473</u>	<u>\$ 325,239</u>	<u>\$ 313,626</u>	<u>\$ 310,156</u>
Town's portortionate share of the net pension liability (asset) as a percentage of its covered employee payroll	7.470%	10.473%	14.568%	10.136%
Plan fiduciary net position as a percentage of the total pension liability	80.800%	76.200%	81.200%	84.040%

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

See accompanying independent auditors' report.

Schedule of Town Contributions

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Contractually required contribution	\$ 17,079	\$ 14,375	\$ 14,801	\$ 13,610
Contributions in relation to the contractually required contribution	17,079	14,375	14,801	13,610
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 403,473	\$ 325,239	\$ 313,626	\$ 310,156
Contributions as a percentage of covered-employee payroll	4.233%	4.420%	4.719%	4.388%

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

See accompanying independent auditors' report.

Schedule of the Town's Proportionate Share of the MEPEPS Plan Net OPEB Liability

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2018
Town's proportion of net OPEB liability	0.000000%
Town's proportionate share of the net OPEB liability	\$ -
State of Maine's proportionate share of the net pension liability	6,257
Total	<u>\$ 6,257</u>
Town's covered employee payroll	<u>\$ 325,239</u>
Town's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	47.29%
Contractually required contributions	\$ -
Contributions made in relation to contractually required amounts	-
Contribution excess (deficiency)	<u>\$ -</u>
Contributions as a percentage of covered employee payroll	0.00%

*The amounts presented for each fiscal year were determined as of June 30 of the preceeding fiscal year. The first year of implementation was June 30, 2018. Therefore, only one year is 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 OPEB 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, 2018.

Changes in assumptions for the year ended June 30, 2018 included a decrease in the discount rate from 3.78% to 3.44%. The funding method changed to Entry Age Normal funding from Projected Unit Credit.

See accompanying independent auditors' report.

Non Zero Balance on All Accounts

Fayette

05/29/2019

Tax Year: 2018-1 To 2018-2

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
75 L	ATHEARN, BRIAN H	2018	115.20	66.39	48.81
74 L	ATHEARN, KATHERINE T.	2018	115.20	66.39	48.81
1492 L	BARTLETT, BONNIE	2018	610.07	58.79	551.28
1569 L	BOWEN, WESLEY	2018	127.27	0.00	127.27
1527 L	BOWEN, WESLEY E & JENNIFER D.	2018	468.68	0.00	468.68
179 L	BOWEN, WESLEY E.	2018	337.63	0.00	337.63
180 L	BOWEN, WESLEY E.	2018	1,722.22	0.00	1,722.22
1694 L	BOWEN, WESLEY E.	2018	223.82	0.00	223.82
270 L	CHAMBERS, RICHARD D.	2018	585.93	0.00	585.93
279 L	CHICOINE, LARRY & DIANNE	2018	1,606.69	0.00	1,606.69
1626 L	CLEMENTS, CHARLES L.	2018	539.37	0.00	539.37
945 L	CRONIN, SUSAN	2018	1,667.58	585.27	1,082.31
355 L	CURRIER, NORMAN	2018	1,103.21	0.00	1,103.21
356 L	CURRIER, NORMAN	2018	444.54	0.00	444.54
740 L	DUTREMBLE, LIDIA	2018	837.67	0.00	837.67
741 L	DUTREMBLE, LIDIA	2018	342.80	0.00	342.80
1097 L	DWYER, HAROLD III	2018	273.83	0.00	273.83
177 L	DWYER, HAROLD F	2018	403.16	0.00	403.16
176 L	DWYER, HAROLD F III	2018	1,258.39	0.00	1,258.39
1418 L	DWYER, HAROLD F III	2018	446.26	0.00	446.26
586 L	DWYER, HAROLD III	2018	734.21	0.00	734.21
549 L	EVANS, TANYA L.	2018	1,754.98	0.00	1,754.98
550 L	EVANS, TANYA L.	2018	144.51	4.06	140.45
552 L	EVANS, TANYA L.	2018	713.52	0.00	713.52
1559 L	FLYNN, KATHERINE H	2018	6,648.47	13,638.33	-6,989.86
193 L	GAFFNEY, RICHARD	2018	439.36	0.00	439.36
194 L	GAFFNEY-KESSELL, KATHLYNN	2018	2,692.99	0.00	2,692.99
576 L	GREINER, HOZUMI, NICOLE &	2018	722.14	0.00	722.14
1117 L	HILL, ANDREW F.	2018	92.20	0.00	92.20
1118 L	HILL, ANDREW F.	2018	109.20	0.00	109.20
1219 L	HILL, ANDREW F.	2018	137.25	0.00	137.25
1385 L	HILL, ANDREW F.	2018	2,017.00	0.00	2,017.00
253 L	KLINOFF, ANDREW A.	2018	2,148.12	0.00	2,148.12
254 L	KLINOFF, ANDREW A.	2018	563.51	0.00	563.51
1236 L	MCGRATH, LYNN	2018	703.10	0.00	703.10
966 L	MITCHELL, MARY JANE	2018	1,196.32	0.00	1,196.32
995 L	MULCAHY, RICHARD & KATHLEEN	2018	4,534.51	3,159.20	1,375.31
1083 L	PHILLIPS JR., JAMES A. & NORMA	2018	634.21	0.00	634.21
1086 L	PIDDOCK JR., CHARLES A.	2018	2,708.11	784.95	1,923.16
1151 L	RICH, AMY M.	2018	925.61	0.00	925.61
1153 L	RICH, AMY M.	2018	3,896.53	0.00	3,896.53
846 L	SANBORN, CAROL	2018	561.79	0.00	561.79
1214 L	SEARLES, JULIE T. BOWEN	2018	85.89	0.00	85.89
1409 L	SNOWFLAKE PRODUCTIONS, LLC	2018	12,564.45	0.00	12,564.45
1199 L	SOUZA, CHERYL L.	2018	613.51	62.41	551.10
1297 L	SYLVESTER, STEVEN A.	2018	2,511.94	920.80	1,591.14
1359 L	VINCENT, W. R.	2018	115.20	0.00	115.20
165 L	WOODARD, MARK A & ANDREA J	2018	820.42	0.00	820.42
518 L	YUZZI, STEVEN M.	2018	480.66	0.00	480.66

Total for 49 Bills:

49 Accounts

64,499.23

19,346.59

45,152.64

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
615	R 80 DEER LANE, LLC.	2019	1,445.81	0.75	1,445.06
616	R 80 DEER LANE, LLC.	2019	108.30	0.01	108.29
75	R ATHEARN, BRIAN H	2019	66.79	0.00	66.79
74	R ATHEARN, KATHERINE T.	2019	66.79	0.00	66.79
96	R BAKER, NANCY E	2019	4,972.77	254.42	4,718.35
100	R BAMFORD, THEODORE	2019	1,693.09	0.00	1,693.09
1465	R BANNON, JAMES & KARYNYA	2019	415.15	26.06	389.09
112	R BARNETT, BEATRICE	2019	722.00	0.00	722.00
1492	R BARTLETT, BONNIE	2019	584.82	0.00	584.82
311	R BAULD, THERESE BONNEVIE	2019	2,469.24	1,234.62	1,234.62
1106	R BAULD, WILLIAM J & THERESA B	2019	3,658.74	1,829.37	1,829.37
1108	R BAULD, WILLIAM J & THERESA B	2019	113.72	56.86	56.86
1512	R BAULD, WILLIAM J.	2019	279.77	139.89	139.88
126	R BEARSE, ROBERT P. & JANNETTE	2019	135.38	0.00	135.38
121	R BECK, WENDY D. KARSTEN-	2019	2,971.03	1,485.52	1,485.51
134	R BENNER, FRED W. & ELEANOR	2019	2,169.61	1,084.81	1,084.80
135	R BENNER, FRED W. & ELEANOR	2019	983.73	491.87	491.86
140	R BERRY, BENJAMIN	2019	1,958.43	0.00	1,958.43
141	R BERRY, BENJAMIN	2019	992.75	0.00	992.75
142	R BERRY, BENJAMIN	2019	693.12	0.00	693.12
143	R BERRY, BENJAMIN	2019	1,306.82	0.00	1,306.82
1128	R BIBEAU, BRYAN C	2019	619.12	309.56	309.56
1562	R BLAIS, ANITA R	2019	870.01	248.13	621.88
958	R BOBER, PHILIP A & PATRICIA A	2019	3,104.60	2,551.07	553.53
795	R BOUCHER, JOSEPH & SHEILA	2019	185.92	4.52	181.40
1569	R BOWEN, WESLEY	2019	81.22	0.00	81.22
1527	R BOWEN, WESLEY E & JENNIFER D.	2019	622.73	0.00	622.73
179	R BOWEN, WESLEY E.	2019	299.63	0.00	299.63
180	R BOWEN, WESLEY E.	2019	1,797.78	0.00	1,797.78
1694	R BOWEN, WESLEY E.	2019	180.50	0.00	180.50
328	R BRAITHWOOD, RAYMOND C.	2019	548.72	274.36	274.36
410	R BRAITHWOOD, RAYMOND C.	2019	537.89	268.95	268.94
217	R BRUEN, LAURENCE J. & MARJORIE J.	2019	1,572.16	786.08	786.08
606	R BRYANT, DAVID R.	2019	2,925.91	1,462.96	1,462.95
223	R BRYANT, KENNETH & MARY	2019	2,122.68	0.00	2,122.68
490	R BUOTTE, STEVEN A.	2019	1,048.71	524.36	524.35
1046	R BURNELL, DANIEL	2019	83.03	0.00	83.03
1408	R BURNELL, DANIEL	2019	1,101.05	0.00	1,101.05
264	R CARPINETTI, DAVID J.	2019	3,841.04	1,918.88	1,922.16
257	R CASCIANO, DAVID H.	2019	1,653.38	803.54	849.84
302	R CASSANI, DOMENIC A.	2019	1,823.05	911.35	911.70
1032	R CASSANI, DOMENIC A.	2019	1,916.91	958.46	958.45
581	R CERRATO, ANTHONY C	2019	314.07	260.00	54.07
1415	R CHABOT, JOSEPH	2019	151.62	8.37	143.25
270	R CHAMBERS, RICHARD D.	2019	559.55	0.00	559.55
191	R CHAPMAN, ROBERT J. JR.	2019	263.53	0.00	263.53
1665	R CHICOINE, ANDY L.	2019	954.85	0.00	954.85

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
279 R	CHICOINE, LARRY & DIANNE	2019	1,628.11	0.00	1,628.11
285 R	CHRETIEN, DONA & LORRAINE BREWER	2019	433.20	216.60	216.60
287 R	CHRETIEN, DONA & LORRAINE BREWER	2019	270.75	135.38	135.37
1300 R	CHURCHILL JOHN & DENISE	2019	202.16	101.08	101.08
190 R	CHURCHILL, JOHN	2019	66.79	0.00	66.79
246 R	CHURCHILL, JOHN	2019	196.75	0.00	196.75
534 R	CHURCHILL, JOHN	2019	66.79	0.00	66.79
1517 R	CHURCHILL, JOHN	2019	422.37	211.19	211.18
289 R	CHURCHILL, JOHN & DENISE	2019	75.81	37.91	37.90
290 R	CHURCHILL, JOHN & DENISE	2019	74.01	37.01	37.00
293 R	CHURCHILL, JOHN & DENISE	2019	2,575.74	1,287.87	1,287.87
1256 R	CHURCHILL, JOHN & ELDEN	2019	133.57	66.79	66.78
732 R	CHURCHILL, JOHN P.	2019	198.55	99.28	99.27
291 R	CHURCHILL, JOHN P. & ELDON L.	2019	117.33	58.67	58.66
1626 R	CLEMENTS, CHARLES L.	2019	510.82	0.00	510.82
448 R	COLE BROTHERS	2019	835.72	417.86	417.86
973 R	COLE BROTHERS	2019	148.01	74.01	74.00
1575 R	COLE BROTHERS	2019	1,034.27	517.14	517.13
436 R	CRANE , RAY L	2019	371.83	0.00	371.83
1647 R	CRIMMEL, JON L. & PERCIS	2019	3,001.72	1,500.86	1,500.86
945 R	CRONIN, SUSAN	2019	1,333.90	0.00	1,333.90
834 R	CROSS, MICHAEL J. & JULIE A.	2019	3,005.33	1,502.67	1,502.66
355 R	CURRIER, NORMAN	2019	1,101.05	0.00	1,101.05
356 R	CURRIER, NORMAN	2019	411.54	0.00	411.54
1232 R	CUSHING, CYNTHIA I.	2019	842.94	242.74	600.20
364 R	DELISLE, MICHAEL	2019	131.77	0.00	131.77
829 R	DEROCHER, NANCY J	2019	999.97	0.00	999.97
394 R	DESLILE, MICHAEL	2019	131.77	0.00	131.77
1231 R	DESLILE, MICHAEL	2019	216.60	0.00	216.60
417 R	DIGENNARO, PHILIP L.	2019	3,572.10	1,767.64	1,804.46
427 R	DONEGAN, THOMAS D. & TERESA	2019	3,810.36	0.00	3,810.36
429 R	DORAY, SALLY I.	2019	129.96	0.00	129.96
431 R	DOUGAN, DOROTHY ESTATE	2019	11,923.83	0.00	11,923.83
452 R	DRAKE, CHARLES A., SR.	2019	2,373.57	2,103.24	270.33
425 R	DUNN, GEORGE M. & JANET L.	2019	541.50	0.00	541.50
1466 R	DUPRE, CARL R & JULIANA(1/2 INTEREST)	2019	415.15	25.43	389.72
740 R	DUTREMBLE, LIDIA	2019	823.08	0.00	823.08
741 R	DUTREMBLE, LIDIA	2019	305.05	0.00	305.05
1097 R	DWYER, HAROLD III	2019	234.65	0.00	234.65
177 R	DWYER, HAROLD F	2019	373.64	0.00	373.64
176 R	DWYER, HAROLD F III	2019	1,270.72	0.00	1,270.72
1418 R	DWYER, HAROLD F III	2019	418.76	0.00	418.76
586 R	DWYER, HAROLD III	2019	723.81	0.00	723.81
274 R	EAMES, EDWARD N. & SUSAN G.	2019	1,999.94	465.20	1,534.74
1324 R	ELLIOT, SCOTT & JOANNE	2019	945.82	472.91	472.91

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
158 R	ELLIS, CALE C.	2019	2,133.51	0.00	2,133.51
451 R	ELLIS, CALE C.	2019	4,961.95	0.00	4,961.95
1336 R	ELLIS, CALE C.	2019	716.59	0.00	716.59
1505 R	ELLIS, CALE C.	2019	469.30	0.00	469.30
1646 R	ENGLEHARDT, JON	2019	52.35	0.00	52.35
456 R	ENGLEHARDT, JON P & MARY T	2019	3,335.64	0.00	3,335.64
1126 R	ENGLEHARDT, JON P & MARY T	2019	202.16	0.00	202.16
1555 R	ENGLEHARDT, JON P & MARY T	2019	225.63	0.00	225.63
549 R	EVANS, TANYA L.	2019	1,783.34	0.00	1,783.34
550 R	EVANS, TANYA L.	2019	97.47	0.00	97.47
552 R	EVANS, TANYA L.	2019	693.12	0.00	693.12
1632 R	FEAGIN, JAMES R.	2019	5,602.72	1,296.67	4,306.05
466 R	FERGUSON, EFFIE GWENDOLYN	2019	826.69	428.81	397.88
1227 R	FERRARO, JOHN F.	2019	1,725.58	865.00	860.58
146 R	FLAGG, LUKE R.	2019	194.94	0.00	194.94
961 R	FLAGG, LUKE R.	2019	86.64	0.00	86.64
1559 R	FLYNN, KATHERINE H	2019	6,905.93	0.00	6,905.93
881 R	FOLK, MARK N & LISA S	2019	1,624.50	812.25	812.25
484 R	FOSTER JR., HARTFORD L. & SUSAN L.	2019	1,279.75	0.00	1,279.75
482 R	FOSTER, VICKI HILL	2019	2,629.89	2,622.74	7.15
496 R	FREEMAN, GLENN R.	2019	2,895.22	0.00	2,895.22
1422 R	FREEMAN, GLENN R.	2019	1,018.02	0.13	1,017.89
193 R	GAFFNEY, RICHARD	2019	406.13	0.00	406.13
194 R	GAFFNEY-KESSELL, KATHLYNN	2019	2,765.26	0.00	2,765.26
219 R	GILMORE, KEVIN R.	2019	110.11	0.00	110.11
1494 R	GRAF, BERNDT DAVID	2019	763.52	0.00	763.52
1635 R	GREEN, HENRIK HAROLD	2019	1,281.55	281.55	1,000.00
1510 R	GREIFZU, TYSON A.	2019	684.10	0.00	684.10
575 R	GREINER, HOZUMI, NICOLE & DANIEL	2019	0.00	0.01	-0.01
576 R	GREINER, HOZUMI, NICOLE & DANIEL	2019	1,379.02	0.00	1,379.02
583 R	GRIFFITHS, DAVID W.	2019	196.75	98.38	98.37
887 R	HALL, RICHARD	2019	88.45	0.00	88.45
668 R	HANNING SR, RICK G	2019	1,418.73	709.37	709.36
178 R	HAYES, MICHELLE	2019	330.32	171.90	158.42
1675 R	HAZARD, ROWLAND G.	2019	2,931.32	1,005.96	1,925.36
628 R	HENIKA, MORGAN (TRUSTEE)	2019	4,503.48	0.00	4,503.48
629 R	HENIKA, MORGAN (TRUSTEE)	2019	41.52	0.00	41.52
1117 R	HILL, ANDREW F.	2019	86.64	0.00	86.64
1118 R	HILL, ANDREW F.	2019	122.74	0.00	122.74
1219 R	HILL, ANDREW F.	2019	182.31	0.00	182.31
1385 R	HILL, ANDREW F.	2019	2,378.99	0.00	2,378.99
648 R	HILL, TAMI J.	2019	1,001.78	0.00	1,001.78
1124 R	HOLMAN, JEFFREY R	2019	323.10	0.00	323.10
1125 R	HOLMAN, JEFFREY R	2019	1,167.84	0.00	1,167.84
1029 R	HORNE, DONNA F	2019	303.24	151.62	151.62
1438 R	HORNE, LINDA F., DONALD D.,	2019	433.20	0.00	433.20
1532 R	HUNT, CAROL H 1/2INT	2019	16.25	0.00	16.25

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1082 R	JEANNE JEWETT	2019	1,346.53	24.14	1,322.39
1643 R	JEWETT, ERIC W & BARBARA L	2019	2,878.98	0.00	2,878.98
181 R	JUDD, ALFRED	2019	2,066.73	1,033.37	1,033.36
1054 R	JUDD, ALFRED	2019	786.98	393.49	393.49
1657 R	JURIS, ROBIN	2019	10,931.08	5,465.54	5,465.54
1658 R	JURIS, ROBIN	2019	613.70	306.85	306.85
52 R	KALUZYNSKI, SUSAN	2019	3,853.68	1,926.84	1,926.84
752 R	KASSEL, JEANETTE	2019	2,801.36	968.98	1,832.38
318 R	KEEFE-PHILIPS, CATHERINE M.	2019	50.54	25.27	25.27
319 R	KEEFE-PHILIPS, CATHERINE M.	2019	144.40	72.20	72.20
1216 R	KERR, PHILLIP B.	2019	379.05	0.00	379.05
253 R	KLINOFF, ANDREW A.	2019	2,196.69	0.00	2,196.69
254 R	KLINOFF, ANDREW A.	2019	537.89	0.00	537.89
790 R	KRAMER, BRUCE, MIRIAM & SCOTT	2019	5,729.07	2,843.79	2,885.28
458 R	KROUT, ROY T	2019	4,653.29	2,626.20	2,027.09
810 R	LAKE, ELMER & LOUISE	2019	1,252.67	626.34	626.33
811 R	LAKE, LOUISE P.	2019	57.76	28.88	28.88
812 R	LAKE, RODNEY M. & LAURIE L.	2019	415.15	117.52	297.63
808 R	LAKE,LOUISE	2019	2,971.03	1,485.52	1,485.51
1315 R	LEBLANC, TAMMY BEGIN & ANDRE B	2019	146.21	0.00	146.21
10 R	LIBBY, KATHRYN M	2019	1,050.51	525.96	524.55
1103 R	LITTLER, RACHEL C.	2019	2,880.78	1,440.39	1,440.39
862 R	LYNCH, STEVEN & SHARI	2019	315.88	157.94	157.94
913 R	MAHER, JEFFREY P	2019	2,851.90	0.00	2,851.90
1703 R	MAINE STATE HOUSING AUTHORITY, C/O BRYANT, DAVID	2019	1,339.31	0.00	1,339.31
1377 R	MANN, THOMAS ANDREW	2019	202.16	101.08	101.08
113 R	MAROTTO, MARISOL M	2019	319.49	0.00	319.49
895 R	MARTINELLI, DAVID & MARY	2019	629.95	0.00	629.95
896 R	MARUJO, THERESA A	2019	339.34	169.67	169.67
904 R	MATHEWS, THOMAS	2019	3,281.49	0.00	3,281.49
902 R	MATHEWS, THOMAS J. ET ALS	2019	3,081.14	0.00	3,081.14
915 R	MCCAFFERTY, MICHAEL D. & DOROTHEA	2019	23.47	11.74	11.73
738 R	MCGOWAN, PATRICK K.	2019	4,714.66	0.00	4,714.66
1236 R	MCGRATH, LYNN	2019	2,039.65	0.00	2,039.65
12 R	MEYERS, PAUL F.	2019	1,041.48	520.74	520.74
1541 R	MICHAUD, TROY E.	2019	2,268.89	36.75	2,232.14
954 R	MILES, RICHARD	2019	212.99	211.89	1.10
966 R	MITCHELL, MARY JANE	2019	1,198.52	0.00	1,198.52
985 R	MORREALE, JAMES	2019	2,221.96	1,110.98	1,110.98
986 R	MORREALE, JAMES	2019	4,239.95	2,119.98	2,119.97
988 R	MORREALE, JAMES	2019	2,297.77	1,148.89	1,148.88
990 R	MORRIS, WALTER D. & MONA M.	2019	1,685.87	842.94	842.93
995 R	MULCAHY, RICHARD & KATHLEEN	2019	4,776.03	0.00	4,776.03
1012 R	NARDI, WILLIAM & RAFFAELA	2019	268.95	134.48	134.47
144 R	NICHOLS, DENNIS L & SHELBY J	2019	2,963.81	1,481.91	1,481.90

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
53 R	NICKLESS, RICHARD D JR & JENNIFER A	2019	216.60	0.00	216.60
1020 R	NIERENBERG, DENNIS E.	2019	281.58	140.79	140.79
869 R	ORR, ROBERT A.	2019	666.05	0.00	666.05
26 R	PARKER LAKE SHORE	2019	7.22	0.00	7.22
31 R	PARKER LAKE SHORE	2019	259.92	0.00	259.92
1062 R	PATTERSON, ALAN	2019	480.13	240.07	240.06
1063 R	PATTERSON, ALAN	2019	846.55	423.28	423.27
1064 R	PATTERSON, ALAN	2019	467.50	233.75	233.75
1065 R	PATTERSON, ALAN	2019	548.72	274.36	274.36
637 R	PEASE, JODY	2019	1,384.44	0.00	1,384.44
867 R	PEASE, JODY	2019	194.94	0.00	194.94
1670 R	PEPPER, TIMOTHY W & MEREDITH C.	2019	4,176.77	447.56	3,729.21
1073 R	PETERSON, JOHN G. & PATRICIA J.	2019	1,301.41	4,000.00	-2,698.59
1075 R	PETTINGILL, PAUL	2019	2,025.21	0.00	2,025.21
1083 R	PHILLIPS JR., JAMES A. & NORMA	2019	610.09	0.00	610.09
1086 R	PIDDOCK JR., CHARLES A.	2019	4,407.81	0.00	4,407.81
1736 R	POTTLE, DANIEL F.	2019	999.97	507.26	492.71
268 R	PRATT, GLYNN & MARY	2019	1,043.29	792.60	250.69
76 R	PROSSER, JASON B.	2019	736.44	0.00	736.44
77 R	PROSSER, JASON B.	2019	4,037.79	2,182.13	1,855.66
54 R	QUINN, DAVID M.	2019	938.60	469.30	469.30
518 R	RAC, JOHN D.	2019	1,243.65	0.00	1,243.65
1131 R	REA, CORRINE	2019	420.57	210.29	210.28
1141 R	REEVE, LINDA C.	2019	956.65	478.33	478.32
1144 R	REEVE, LINDA C.	2019	25.27	12.64	12.63
1140 R	REEVE, MICHAEL & LINDA	2019	4,407.81	2,203.91	2,203.90
1143 R	REEVE, MICHAEL & LINDA	2019	3,110.02	1,555.01	1,555.01
1142 R	REEVE, WAYDE E.	2019	620.92	0.00	620.92
1302 R	REMINGTON, MELISSA	2019	4,328.39	2,164.20	2,164.19
1151 R	RICH, AMY M.	2019	915.14	0.00	915.14
1153 R	RICH, AMY M.	2019	4,025.15	0.00	4,025.15
1167 R	RIGOULOT, MARTIN W.	2019	4,377.13	2,188.57	2,188.56
1481 R	RINGUETTE JR., BERTRAND	2019	342.95	299.73	43.22
1168 R	RIZY, JOHN R(TRUSTEE)	2019	3,339.25	813.55	2,525.70
1183 R	ROLLINS, DOUGLAS L.	2019	36.10	0.00	36.10
1184 R	ROLLINS, DOUGLAS L. & DEBRA A.	2019	382.66	0.00	382.66
778 R	RUSH, ANN MARIE -FKA JOHNSON	2019	328.51	164.26	164.25
779 R	RUSH, ANN MARIE -FKA JOHNSON	2019	240.07	135.74	104.33
846 R	SANBORN, CAROL/LEWIA, TIMOTHY	2019	534.28	0.00	534.28
49 R	SARGENT, DANIEL R	2019	727.42	641.54	85.88
1713 R	SARGENT, LORINDA	2019	447.64	223.82	223.82
120 R	SAVAGE, ETHAN E & CARRIE E	2019	480.13	0.00	480.13
529 R	SCHMIDT, COREY B & CHERYL	2019	557.75	0.00	557.75
609 R	SCHMIDT, JAMIE E & TAMMY L.	2019	1,857.35	0.00	1,857.35
1214 R	SEARLES, JULIE T. BOWEN	2019	36.10	0.00	36.10
1623 R	SEIDEL, JAMES A & LINDA M	2019	5,788.64	2,894.32	2,894.32
369 R	SHOREY, HAZEL	2019	1,460.25	730.13	730.12

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1224 R	SILVA, PAUL R. & TROVATO, DEBRA	2019	541.50	536.87	4.63
538 R	SIMONEAU, MICHAEL	2019	649.80	325.00	324.80
1231 R	SLEZAS, ALBINAS	2019	216.60	0.00	216.60
1242 R	SMITH JR., WILLIAM E.	2019	4,844.62	2,422.31	2,422.31
1244 R	SNOW, LYMAN & CAROL	2019	7.22	0.00	7.22
1409 R	SNOWFLAKE PRODUCTIONS, LLC	2019	13,098.89	0.00	13,098.89
1199 R	SOUZA, CHERYL L.	2019	588.43	0.00	588.43
1263 R	ST PIERRE, DAVID E.	2019	546.92	272.82	274.10
1272 R	STEVENS, CHRIS A. & BAMBI B.	2019	3,853.68	1,926.84	1,926.84
1661 R	STEVENS, ROBERT L. II	2019	546.92	0.00	546.92
1279 R	STEVENSON, CRAIG	2019	252.70	126.35	126.35
1280 R	STEVENSON, DOUGLAS, CRAIG, CHRISTO	2019	2,922.30	1,461.15	1,461.15
1056 R	STROH, ROY	2019	1,137.15	0.00	1,137.15
1297 R	SYLVESTER, STEVEN A.	2019	2,575.74	0.00	2,575.74
1666 R	TAYLOR, SHAWN	2019	328.51	0.00	328.51
1303 R	TAYLOR, STEPHEN F & VALERIE A	2019	2,541.44	0.00	2,541.44
1307 R	TERRANOVA, PAUL & EILEEN	2019	368.22	0.00	368.22
1316 R	TOOTHAKER, RICHARD	2019	2,864.54	1,432.27	1,432.27
1320 R	TRACY, BARBARA	2019	196.75	0.00	196.75
1348 R	TYLER, BARBARA F (HEIRS OF)	2019	110.11	55.06	55.05
1347 R	TYLER, BARBARA F. (HEIRS OF)	2019	2,072.14	1,036.07	1,036.07
1735 R	TYLER, TIMOTHY	2019	2,249.03	1,124.52	1,124.51
1358 R	VIGUE, VERNAL E. & JEANNE C.	2019	3,230.95	2,987.62	243.33
1359 R	VINCENT, W. R.	2019	66.79	0.00	66.79
1601 R	WALKER, JOHN J.	2019	2,153.36	1,030.95	1,122.41
1672 R	WELCH, WENDY L.	2019	252.70	0.00	252.70
1395 R	WHATLEY, RICHARD & BERNICE	2019	1,687.68	843.84	843.84
226 R	WHATLEY, RICHARD J & ANNE M	2019	218.41	109.21	109.20
1551 R	WHATLEY, RICHARD J & ANNE M	2019	131.76	65.88	65.88
1111 R	WHEELER, DANIEL	2019	2,467.44	1,233.72	1,233.72
1417 R	WILKINS, CLAYTON G	2019	1,317.65	658.83	658.82
1413 R	WILKINS, CLAYTON G & ARLENE B	2019	3,164.17	1,582.09	1,582.08
1649 R	WILKINS, DONNA M.	2019	447.64	223.82	223.82
1237 R	WILLIAMS, JASON L.	2019	1,019.83	515.49	504.34
1570 R	WILLIAMS, JASON L.	2019	1,167.84	583.92	583.92
1038 R	WING, MARLAND	2019	157.04	0.00	157.04
1529 R	WINNER, ROBERT & TAMI J H	2019	220.21	0.00	220.21
1431 R	WIZWER, PHILLIP	2019	198.55	99.27	99.28
165 R	WOODARD, MARK A & ANDREA J	2019	805.03	0.00	805.03
1364 R	YORK, JARED A.	2019	2,808.58	0.00	2,808.58
841 R	ZEOLI, GERALD D & CHERYL L	2019	3,992.66	1,825.52	2,167.14

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 272 Bills:		271 Accounts	394,466.99	112,547.47	281,919.52

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-2,401.56	0.00	0.00	-2,401.56
P - Payment	108,682.61	0.00	0.00	108,682.61
Y - Prepayment	6,266.42	0.00	0.00	6,266.42
Total	112,547.47	0.00	0.00	112,547.47

Non Lien Summary

2019-1	264	280,863.56
2019-2	8	1,055.96
Total	272	281,919.52

No Bills	0.00	0.00	0.00
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Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0	0.00
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Total for 272 Bills:	394,466.99	112,547.47	281,919.52
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Municipal Expenditure Budget		
	CURRENT	PROPOSED
General Government	\$ 293,510	\$ 303,455
Public Safety	\$ 86,676	\$ 88,012
Library R&C	\$ 12,428	\$ 12,428
Public Works	\$ 456,990	\$ 467,184
Debt Service	\$ 222,908	\$ 222,908
Solid Waste	\$ 73,935	\$ 73,578
Health Reserve	\$ 20,000	\$ 10,000
Capital Reserves	\$ 20,357	\$ 40,000
Broadband Initiative	\$ -	\$ 5,000
TOTALS	\$ 1,186,447	\$ 1,222,565
Non Real Estate Tax Revenues	\$ 379,398	\$ 466,086
	CURRENT	PROPOSED
COUNTY	\$ 167,037	\$ 172,464
MUNICIPAL	\$ 807,049	\$ 756,479
SCHOOL	\$ 1,993,516	\$ 2,051,238
TOTALS	\$ 2,967,602	\$ 2,980,181

Fayette Area Mil Rates - 2018

	Population	Total Taxable Valuation	Total Assessments	Total Deductions	Tax for Commitment	Mill Rate	Certified Ratio
Rome	1,007	\$ 295,852,200	\$ 3,078,001	\$ 356,284	\$ 2,745,508	9.28	100%
Belgrade	3,155	\$ 560,424,100	\$ 9,536,767	\$ 1,233,024	\$ 8,182,192	14.6	100%
Farmingdale	2,956	\$ 201,965,500	\$ 4,310,843	\$ 923,257	\$ 3,292,038	16.05	100%
Mount Vernon	1,675	\$ 239,278,771	\$ 244,718,721	\$ 521,945	\$ 4,091,667	17.01	100%
Wayne	1,159	\$ 181,280,000	\$ 3,603,895	\$ 443,013	\$ 3,090,824	17.05	100%
Manchester	2,567	\$ 308,370,800	\$ 6,402,061	\$ 903,855	\$ 5,350,233	17.35	100%
Monmouth	4,104	\$ 406,484,830	\$ 8,635,718	\$ 1,373,886	\$ 7,133,809	17.55	100%
Leeds	2,309	\$ 161,817,300	\$ 3,683,933	\$ 726,094	\$ 2,880,348	17.8	100%
Fayette	1,155	\$ 161,265,200	\$ 3,347,000	\$ 379,398	\$ 2,910,837	18.05	100%
Winthrop	6,017	\$ 600,629,282	\$ 19,241,866	\$ 7,893,788	\$ 10,997,522	18.31	100%
Vienna	574	\$ 60,912,078	\$ 1,340,604	\$ 162,000	\$ 1,166,466	19.15	100%
Readfield	2,562	\$ 237,462,149	\$ 6,380,219	\$ 1,591,243	\$ 4,616,264	19.44	100%
Hallowell	2,365	\$ 247,828,245	\$ 5,856,582	\$ 890,854	\$ 4,882,216	19.7	100%
Livermore Falls	3,128	\$ 159,830,700	\$ 4,488,081	\$ 823,845	\$ 3,452,343	21.6	100%

Fayette School Deptment
Financial Performance History

EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Regular Instruction	988,361	1,065,090	1,072,621	1,040,393	1,114,962	1,198,444	1,288,011
Special Education	156,938	195,826	120,578	171,636	203,803	257,405	284,803
Career & Tech Ed	0		0	0	0	0	0
Other Instruction	0		0	0	0	0	0
Student & Staff Support	38,111	63,931	80,597	86,867	96,905	97,126	85,740
System Administration	52,679	64,391	74,624	98,589	79,195	79,331	85,908
School Administration	70,815	72,519	71,755	89,990	119,559	123,411	139,703
Trans & Buses	131,599	132,295	123,737	118,674	114,942	125,148	125,923
Facilities Maintenance	120,942	122,152	122,059	124,469	120,550	123,899	127,571
Debt Service & Other	22,594	12,500	12,500	12,500	25,156	24,978	24,852
Food Service	16,100	17,100	17,420	17,900	18,625	19,175	19,717
Totals	1,598,139	1,745,804	1,695,891	1,761,018	1,893,697	2,048,917	2,182,228

REVENUES							
State Share EPS	36,902	47,247	69,154	32,694	34,671	55,401	100,990
Local Share EPS	1,274,101	1,300,687	1,337,786	1,237,838	1,170,467	1,259,061	1,345,500
Additional Local Funds	126,260	317,870	238,951	410,486	560,403	734,455	705,738
Transfer-undesignated fund	160,876	80,000	50,000	80,000	128,156	0	30,000
Federal Jobs Fund							
Totals	1,598,139	1,745,804	1,695,891	1,761,018	1,893,697	2,048,917	2,182,228
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019
Local Property Tax to Raise	1,400,361	1,618,557	1,576,737	1,648,324	1,730,870	1,993,516	2,051,238

Attested as a True Copy by



Mark Robinson, Town Clerk

**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.

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.

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.

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

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

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

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

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.

Guidance	\$ 8,750.00
Health Services	\$ 35,141.00
Improvement of Instruction	\$ 1,162.00
Library Services	\$ 9,075.00
Technology	\$ 29,612.00
Student Assessments	\$ 2,000.00

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

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

School Committee	\$ 17,253.00
Superintendent's Office	\$ 68,655.00

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

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 Swimm)
Selectmen Recommends \$139,703.00

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

ARTICLE 12 To see what sum the Fayette School Department will be authorized to expend for Facilities Maintenance.

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

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

School Committee Recommends \$24,852.00

Budget Committee Recommends \$24,852.00

Selectmen Recommends \$24,852.00

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

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.”

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)
Selectmen Recommends \$705,738.00

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

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

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

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

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

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:

Vehicle Excise Taxes	\$240,000
Supplemental Taxes	\$5,000
Interest on Taxes	\$18,000
Homestead Reimbursement	\$75,000
Investment Income	\$1,800
Building Permit Fees/Fines	\$5,000
Clerk & Agent Office Fees	\$4,200
Tree Growth Reimbursement	\$19,500
State Parks and Recreation	\$0
Veteran's Exemption Reimbursement	\$1800
Property Sale	\$1,500
State Revenue Sharing	\$52,738
Workers Comp Ins Proceeds	\$3,000
Local Road Assistance	\$38,548

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

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

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.

MUNICIPAL EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
General Government	\$279,169	\$285,395	\$289,311	\$273,377	\$289,628	\$293,510	\$303,455
	ACTUALS		\$274,111	\$279,531	\$279,219		

Estimated Summary of Accounts:		Last Year	Proposed
Selectmen Stipend		\$3,750	\$3,750
Selectmen Payroll Tax		\$287	\$287
Town Manager Payroll		\$57,230	\$57,230
Town Manager Payroll Tax		\$4,378	\$4,378
Town Manager Health Ins.		\$11,575	\$11,575
Town Office Staff Payroll		\$51,082	\$53,082
Town Office Payroll Tax		\$3,909	\$4,247
Town Office Health Ins.		\$11,745	\$0
Code Enforcement Payroll		\$21,540	\$21,540
Code Enforcement Payroll Tax		\$1,672	\$1,672
Training		\$100	\$100
General Operations		\$41,450	\$48,502
Assessing		\$22,750	\$23,400
Record Preservation/Mapping		\$4,500	\$4,500
Elections		\$1,077	\$1,077
General Assistance		\$3,000	\$3,000
Senior Spectrum		\$0	\$500
Planning Board		\$0	\$0
Legal Services		\$3,000	\$13,000
Audit		\$6,250	\$7000
Town Office Heating Fuel		\$1,000	\$1,400
Starling Hall		\$3,450	\$3,550
KVCOG MMA memberships		\$2,315	\$2,315
Insurance		\$37,000	\$37,000
Veteran's Memorial		\$350	\$350

Budget Committee Recommend: \$303,455

Selectmen Recommend: \$303,455

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

MUNICIPAL EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Safety	\$82,059	\$84,829	\$85,935	\$86,345	\$92,220	\$86,676	\$88,012
ACTUALS		\$80,174	\$83,377	\$87,955			

Summary of Accounts:		Last Year	Proposed
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

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.

MUNICIPAL EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Recreation and Cultural	\$10,826	\$11,126	\$11,459	\$11,428	\$11,428	\$12,428	\$12,428

ACTUALS \$10,582 \$11,016 \$10,632

Estimated Summary of Accounts:		Last Year	Proposed
Books		\$3,750	\$3,750
Staff		\$2,580	\$2,580
Operations		\$6,098	\$6,098

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

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

MUNICIPAL EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Works	\$428,845	\$438,865	\$442,672	\$302,054	\$437,432	\$456,990	\$467,184

ACTUALS \$468,936 \$434,594 \$487,948

Estimated Summary of Accounts:		Last Year	Proposed
Staff Payroll		\$127,500	\$143,500
Staff Payroll Tax		\$9,754	\$11,048
Staff Health Insurance		\$24,327	\$24,327
General Operations		\$16,909	\$13,509
Signs		\$1,000	\$1,500
Equipment Repair/Maintenance		\$34,000	\$34,000
Sand		\$15,000	\$15,000
Gravel		\$30,000	\$30,000
Pavement Maintenance		\$100,000	\$100,000

Rental/Hired Equipment	\$16,000	\$11,000
Clothing	\$800	\$800
Hay	\$500	\$500
Fabric	\$500	\$500
Culverts	\$5,000	\$5,000
Discretionary Equipment Purchase	\$3,000	\$3,000
Salt	\$25,000	\$25,000
Radio/Repair	\$400	\$400
Tools	\$400	\$400
Training	\$200	\$200
Supplies	\$15,000	\$15,000
Motor Fuel	\$25,000	\$26,000
Cemeteries	\$6,500	\$6,500
Soldiers Memorial	\$200	\$200

Budget Committee Recommend: \$467,184

Selectmen Recommend: \$467,184

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.

MUNICIPAL EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Municipal Debt Service	\$118,081	\$117,016	\$93,089	\$222,908	\$222,908	\$222,908	\$222,908

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

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

MUNICIPAL EXPENDITURES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Solid Waste	\$37,000	\$36,000	\$36,000	\$41,365	\$68,500	\$73,935	\$73,578

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

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

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

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

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

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.

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

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)

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)

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.

ARTICLE 41 Motion to Adjourn.

Lacy Badeau
Lacy Badeau

Jon Beckman
Jon Beckman

Nancy Cronin
Nancy Cronin

Berndt Graf
Berndt Graf

Joseph Young
Joseph Young

By virtue of the written Warrant to me directed, I have notified and warned the inhabitants of the Town of Fayette, qualified to vote in Town affairs, to assemble at said time and place, and for the purposes therein named, by posting an attested copy of said Warrant at the Fayette Country Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 22nd of May, 2019 being at least seven days before the meeting.

Crystal Rose
Crystal Rose, Resident

Town of Fayette Information

EMERGENCY NUMBERS

FIRE / AMBULANCE / EMERGENCY
MAINE STATE POLICE
ANIMAL CONTROL OFFICERS

9-1-1
1-800-452-4664
778-1815 (KEVIN)

BOARD OF SELECTMEN

MEETINGS ARE HELD AT FAYETTE CENTRAL SCHOOL AT 7:00 P.M. Every other Monday
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*

CODE ENFORCEMENT OFFICER

685-4373 / Brenda Medcoff

Email: brendamedcoff@myfairpoint.net

Please call to schedule an Appointment

Tuesday 7:00 a.m. – 3:00 p.m.
Wednesday 7:00 a.m. – 3:00 p.m.
Thursday 7:00 a.m. – 11:00 p.m. (by apt. only)

UNDERWOOD MEMORIAL LIBRARY

685-3778

Library Director: Evelyn Feagin – Assist. Library Director Michele Briggs

Wednesday 2:00 p.m. – 7:00 p.m.

Thursday 10:00 a.m. – 3:00 p.m.

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.wardensreport.com for burn permits.

E-911 ADDRESS OFFICER

Mark Robinson 685-4373

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: Dick Smiley, Erlon Schmidt, Mike Cote

LOCAL TRASH HAULERS

Town of READFIELD TRASFER STATION: 685-3144

Ryan Galouche 446-8217

J & A Disposal 491-5024

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

Starling Hall

897-9977

Address: 2769 Main Street Fayette, Maine 04349