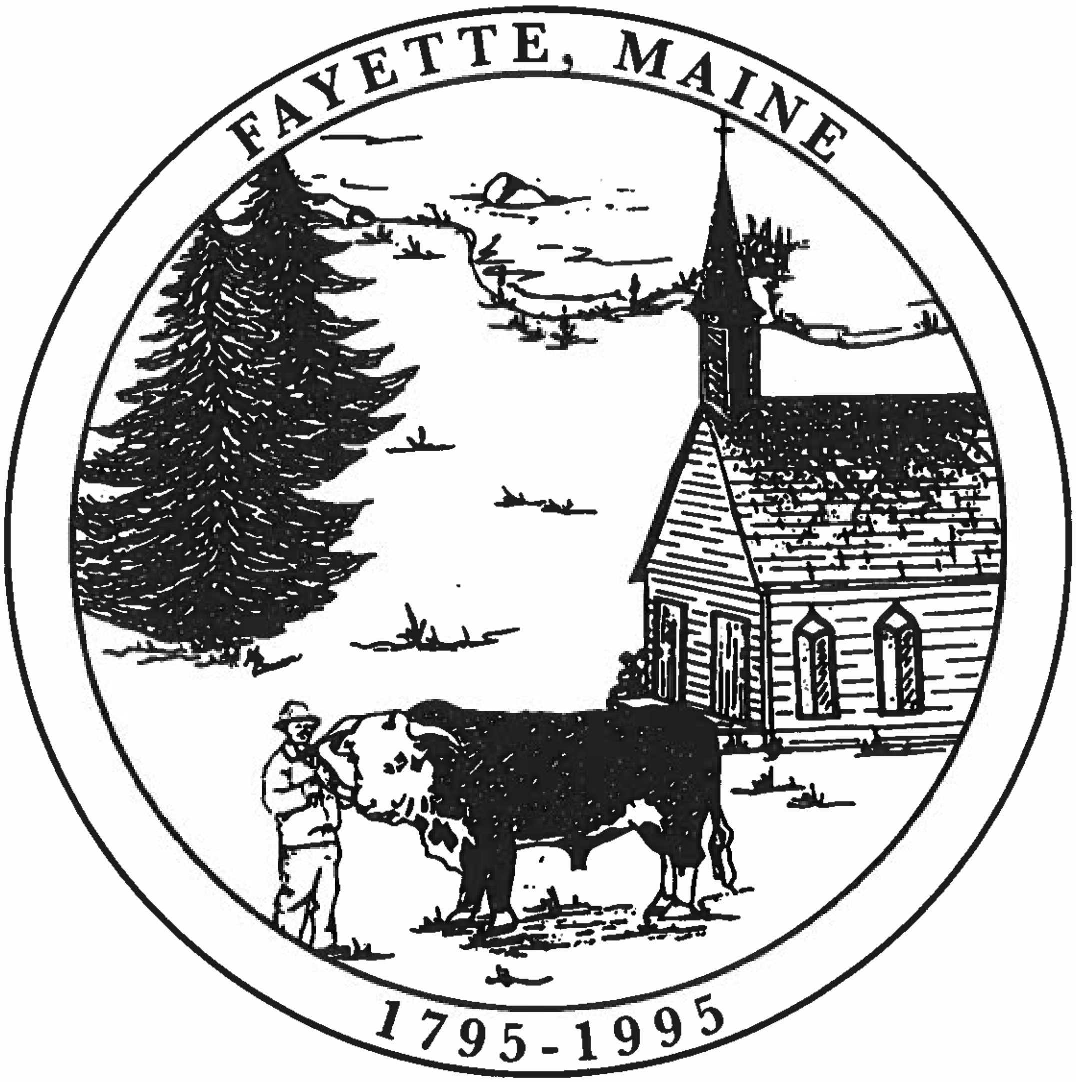
2023 Annual Town Report



Year ending June 30, 2023

Annual Town Report

Dedication

This years Annual Town Report

is dedicated to

Mr. Jed Davis

Dear Fayette Community Members,

It is an honor to serve on the Fayette Board of Selectman. Before recapping the year, I would like to first thank fellow Board of Selectman Jon Beekman for his many years of service to the town of Fayette. Jon is not seeking reelection this year, his knowledge and guidance will be greatly missed by the Board.

We have faced some unforeseen challenges during the past year. Throughout 2023 the weather played a major factor in the ability to complete road work. At Town Meeting residents voted to fund the reconstruction of Bamford Hill Road and Fayette Corner Road. Construction on these two roads was planned for the Summer/Fall of 2023 but was postponed until 2024 due to unrelenting rain and scheduling issues relating to significant storm damage in neighboring communities.

Broadband in Fayette faced an uncertain future this year as well. In December 2023, Matrix Design Group declined the Maine Connectivity Authority (MCA), Connect the Ready grant due to grant taxation issues. The MCA remained committed to funding broadband in Fayette. After issuing a new Request For Proposals, the MCA announced in early April, that Consolidated Communications was selected to receive grant funding to build a broadband network in unserved areas of Fayette. Consolidated Communications had previously announced their own 2024 privately funded broadband expansion to parts of town. Broadband construction in the remainder of Fayette is expected to be completed by the end of 2025 with no local property tax funding.

The Board of Selectmen and Friends of Starling Hall held three facilitated discussions during the past few months regarding Starling Hall. The meetings were well attended and productive. Voters will have an opportunity, at Town Meeting, to vote on a request to partially fund an engineering study to determine the needs of the hall.

In June, voters will consider many important issues including changes to the Land Use Ordinance, a proposed new Short Term Rental Ordinance and a request for funds to address the road reconstruction and paving of several roads in town.

I would like to express my gratitude to the dozens of volunteers that continuously contribute their time and expertise in Fayette serving on the Budget Committee, Fire Department, Library, Planning Board, Board of Appeals, Lands Committee, Joint Land Use Committee and Road Committee. I'd also like to thank my fellow board members, Town Manager Mark Robinson, the Town Office Staff and Public Works Department for their continued dedication to the taxpayers of the Town of Fayette.

In looking ahead to 2024 projects, inflation and rising material costs will continue to limit capital and infrastructure improvements in town. To counteract rising costs, the Town of Fayette will continue to explore outside funding options, collaborate with local towns and organizations to increase efficiencies, reduce costs, and identify future opportunities. Despite rising costs and limited state and federal funding, Fayette is well positioned to move forward into the 2024/25 fiscal year.

Sincerely,

Lacy Badeau,
Chair Fayette Board of Selectmen

Fayette Central School
Inspiring Students

School Department Annual Report

Greetings from the School Department! The following is a summary of the Fayette School Department's student enrollments as of May 1, 2024. Fayette Central School, which houses Pre-K though grade 5, has 78 students. Tuition students in grades 6-12 at the receiving schools that students have chosen to attend are as follows: RSU 73 (which includes the towns of Livermore Falls, Livermore and Jay, 4 students. RSU 38 (which includes the towns of Manchester, Mount Vernon, Wayne and Readfield) 57 students. Winthrop Schools has 3 students. Finally, Kents Hill School has 2 students. This is a total of 144 students Pre-K through grade 12. I am happy to report that our students are doing well here at our school and at their school of choice. We are pleased with the quality and services available to all our students.

In preparation for the annual town meeting the School Committee has worked on developing a budget over the last several months. In this process of developing our annual budget there are many things that needed to be considered before a final budget was presented to the town. First and foremost in our budget deliberations was to make sure that the quality of education meets the highest standards possible to ensure that our students are receiving the best education that we can offer. We feel that we have accomplished this with the quality of the people who work with our children on a daily basis, our teachers, staff and administrators.

Secondly, like any other large organization, there are budget implications of the operational cost of running a school beyond its main purpose. Two major areas that impact our budget is our transportation, and our facilities' operation and maintenance costs'. A considerable amount of time was spent assessing our facility upkeep and maintenance concerns inside and outside of the building. Based upon our discussions, two major projects will be done this summer. The exterior siding and trim boards that are damaged will be replaced and the complete outside of the building will be painted. The gym floor will also be refinished. On the transportation side of the budget, we have replaced one of our older buses that is mostly paid for with State funds and we also purchased a mini bus with other non-town revenues.

The school committee is well aware that the school budget plays a large part in the overall town budget and its impact on the towns overall tax commitment, so we strive to manage any and all budget request as we develop the budget. After budgeting for all fixed costs and program needs, the committee met with the town budget committee and the selectmen to discuss our proposed budget. We held two public meetings outlining next year's school budget and answered any questions. I am pleased to report that both selectmen and the budget committee had positive reviews and were pleased with the overall budget. ***It's important to note that the school's budget has not increased its town tax assessment for the last three years.***

The School Committee usually meets on the third Tuesday of the month. However, so not to conflict with Selectmen meetings the next year's schedule has been adjusted so people who might want to attend both meetings will not have to choose. If you have any concerns or questions, please come to one of the school committee meetings. We have public comments on all our agendas. Please check the school website for agendas and schedule dates. All are welcome to attend.

Respectfully,

George Joseph
Superintendent

A message from the Town Manager

It is my duty and honor to report to the Town's people of Fayette the important issues, activities, efforts and accomplishments of the Town every year in the Town Report. Herein please find the Annual Town Report for the year ending June 30, 2023 for the Town of Fayette.

Fayette's real estate taxes were slightly higher ($13.35) than the previous year ($13.29) a $0.06 per $1,000 in assessed value increase. 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. The driving factors for tax burden are not complicated although it might seem like it.

Simply, it costs money to run a Town and provide an education for a school population that ebbs and flows yearly and pay whatever the Kennebec County Treasurer tells us we owe them! Managing cost increases and keeping the tax rate from large shifts is no easy task. The effects from obvious things like inflation for goods and services that impact us at home also impact our local government and the taxes we pay. Power, motor and heating fuel costs are all driving factors. The idea of cost control is an illusion as most of these costs are out of our hands. However, what is firmly in our hands is the determination of how we grow as a Town. Managing future residential growth is in all of our best interests as resident real estate taxpayers of Fayette.

UNDERWOOD MEMORIAL LIBRARY

At the time of this writing it is with great regret to write that Library Director Michele Briggs has decided to step down from her post. Over the last several years Michele, husband Terry and the other volunteers of the Underwood Memorial Library Board of Trustees committed many hours of hard work and dedication to improve the Library building and service delivery. We wish Michele and Terry well on their next chapter and thank them for their service to the Town. In addition, thanks and best of success also to the Underwood Memorial Library Board of Trustees as they determine the future course for the Library.

FRIENDS OF STARLING HALL (FOSH)

Recently, FOSH, the Board of Selectmen and the Budget Committee met once a month from January to April to engage in public dialogue about Starling Hall. The meetings served to review with professional staff in engineering and state Fire Marshals office to discuss the necessary work to be done if Starling Hall is to continue to serve successfully as a public building for meetings, elections and other public and private events.

Starling Hall is more than just an old building. It is something that could serve all ages of the public. Fayette is a town of 1160 people as of the 2020 census, with 42% being age 65 and older and approximately 60% being 50 and older. Fayette will need more services for its residents and a place for the delivery of those services here in Fayette so that we are able to age in place with independence and dignity. Fayette also needs a reliable and competent before and after school care program. These are valued services that could be delivered from this Town-owned building. Further the rental and lease income gained from the service providers could cover on-going maintenance and repairs.

ALL TOO OFTEN TAKEN FOR GRANTED

FOSH is led by Joseph Carleton Young, Joe endures public scrutiny and endeavors to persevere through the challenges of restoring the Hall to its former glory days. I would like to thank Joe and all who give so selflessly of themselves the time, energy and resources to make this restoration possible.

20 YEAR PERSPECTIVE

As of September 1, 2024 I will have served the Town of Fayette for 20 years as its Town Manager. I know all too well the challenges of sustaining the effort to restore the former Grange Hall known as Starling Hall. Over the last 20 years there have been many devoted citizens that donated their money and time to support the renovation and restoration of Starling Hall. One of the first grange halls in Maine chartered in 1875 and dedicated in 1879, Starling Hall is now threatened to be lost. As such, I have requested that Maine Preservation consider this building be placed on "Maine's Most Endangered Historic Places List" for consideration at its annual hearing in July. Such status will hopefully bring greater attention and new funding opportunities to finish the job that volunteers have tried to carry-out to date.

SPEAKING OF BEING TAKEN FOR GRANTED-FAYETTE FIRE DEPARTMENT
Are you going to wake up at 2:30 AM Sunday Morning, put on safety clothing and respond to a drunk driver who hit a telephone pole on Route 17? Or are you going to leave your family picnic at the beach because someone decided to burn brush and it got away from them on a day when fires were not permitted? There are people in our Town that selflessly serve to address these issues because they care about the Town and the people in it. Yet they are all too often taken for granted and are dwindling in numbers as many age out. Few are stepping up to take their place! Thank you, Chief Marty Maxwell and all members of the Fayette Fire Department.

FIBER TO THE HOME
Can it be true that all of the residents that desire fiber to the home in Fayette shall have it by mid-year 2025. The Maine Connectivity Authority (MCA) deserves our thanks. When the highly anticipated broadband grant was awarded to Matrix, who months later backed out of the deal, it was the MCA that allayed our fears of having to reapply for grant funding all over again. Thanks to them we now have a new internet service provider (Fidium) that is installing fiber optic cable in Fayette!

SPIRIT OF AMERICA AWARD HONORS Donald Simoneau
Fayette lost a great friend earlier this year. Someone who placed service above self needs no further explanation. This year, the Town posthumously awards the Spirit of America Award in Honor of the late Donald Simoneau. Don served in the US Army and US Army Reserve from 1972 – 1978. With his passion to support Veterans he became involved with the American Legion George Bunten Post 10 in Livermore Falls. As a member of the American Legion, he held many leadership positions at the post, state department and national committees. In these roles he worked on Veterans issues with state legislatures, governors and met with US Senators and Representatives.

He worked on many veteran projects such as fundraising and organizing a rebuild of an 1897 WWI Cannon, WWII Plaque in Union Park, Avenue of Flags in Livermore Falls and Jay, and the Grave Flag Program in the Maine Veterans Memorial Cemetery that places more than 15,000 flags annually. For more than 25 years he documented the burial places of veterans buried in nearby towns, which included 49 area cemeteries, and over 15,600 names. Donald was an active Member of St Rose of Lima Catholic Church in Jay, Maine and Council 320, Knights of Columbus. On Sept, 29, 1973, at St. Rose of Lima Church in Jay, he married Roberta Beaulieu, together they made their home and raised their family in Fayette. He was actively involved with his children's schools, bringing the first computers to Fayette Central School, serving on the school board, attending sporting events and as Roberta's sous chef for many treats for classroom parties, ski meets and bake-sales.

For God and Country

ROAD WORK
Since 2016, we have been in maintenance mode, as a cost management strategy: filling in potholes and wheel ruts each year, treating the worst roads first this method is now famously known as "Putting Lipstick on the Pig"! in 2022-A selectmen-appointed road committee formed to address the long range future plans for road reconstruction and paving. A paving reserve account was established two years ago to fund major road work and 2024 is the construction season that it will be put to work. Additionally, this year's Town Meeting will ask voters to approve more funding for road work. Funding will be in the three forms: bonding, use of surplus and taxation. All three are on the menu for this year's Annual Town Meeting Warrant.

THANKFUL TO HAVE WHO WE HAVE
There are some new faces at both the Town Office and Public Works Garage. I am happy and fortunate to have a caring and considerate crew. Many thanks to Crystal Rose, Denise Cotnoir and Jessica Leighton at the Town Office and Matthew Chalmers, Erlon Schmidt, Cameron Boynton and Michael Morgan at the Public Works Garage.

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

Mark Robinson, Town Manager

ANGUS S. KING, JR.
MAINE

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COMMITTEES
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES SUBCOMMITTEE
ENERGY AND NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,

Angus King

ANGUS S. KING, JR.
United States Senate

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Committee on Armed Services

Committee on Small Business

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

Dear Friends,

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

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act,* which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including $35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, $460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly $8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden

Jared F. Golden
Member of Congress

SUSAN M. COLLINS
MAINE

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United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION, LABOR, AND PENSIONS
SELECT COMMITTEE ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly $590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

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

Janet T. Mills
GOVERNOR

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed — job training, child care, health care, education, broadband, and housing.

Those investments are working — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers — all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,

Janet T. Mills
Governor

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131st Legislature
Senate of Maine
Senate District 17

Senator Jeffrey Timberlake
3 State House Station
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Dear friends and neighbors,

It is an honor to represent you, your family, and the communities of District 17 as I continue my third term in the Maine State Senate. I am grateful for the trust you have placed in me to work for the betterment of our region and I can assure you that I will work tirelessly on your behalf.

The First Regular and First Special sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during their first year.

One area of success was the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the 5.5% vehicle sales tax and 40% of the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than $200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me by calling (207)-287-1505 or emailing me at jeff.timberlake@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Jeff Timberlake

Jeffrey Timberlake
State Senator

HOUSE OF REPRESENTATIVES

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Daniel J. Newman
33 Caribou Road
Belgrade, ME 04917
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Daniel.Newman@legislature.maine.gov

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve the citizens of District 58 in the Maine House of Representatives. Representing you is an honor and a privilege I take seriously. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that wait in the 2024 legislative session.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities.

I was pleased to introduce LD 296, "An Act to Ensure Municipalities Receive a Higher Percentage of All-terrain Vehicle Registration Fees to Cover Increased Expenses" allowing municipalities to keep a higher percentage of the registration fees for snowmobiles and all-terrain vehicles; helping offset the increased cost to our municipalities for labor and printing.

I will continue to serve on the Joint Standing Committee on Criminal Justice and Public Safety as we tackle matters that are crucial to our community. I encourage you to actively participate in your state government by monitoring all legislative proposals being worked on at the State House by visiting the Legislature's website at www.legislature.maine.gov. From here, you can browse bill summaries, view our legislative session and public hearing schedules, submit testimony, listen to committee hearings or watch live streaming video of the House and Senate.

Once again, thank you for the opportunity to represent you. Hearing your thoughts on the issues that are important to you helps me to better serve you. Please, do not hesitate to call anytime if you feel you need my assistance. If you would like to be added to my email list, you can do so by emailing me directly with your request at Daniel.Newman@legislature.maine.gov.

Sincerely,

Daniel J. Newman

Daniel J. Newman
State Representative

Town of Fayette – Code Enforcement Office
Report for calendar year 2023

Greetings Fayette Residents,

It was a busy year in the Town of Fayette. I have continued to enjoy getting to know many of you. I said it last year, but it still stands that this is a beautiful town to have the privilege to work in, and great people to work with.

One of the biggest undertakings this year has been the formation of the Joint Land Use Committee, which has spent most of the past year examining the Land Use Ordinance and suggested amendments are before you to vote on at this year's Annual Town Meeting. Many extra meetings and hours spent have balanced out the fact that the total permits issued were less than in 2021 and 2022. For the year 2023 there were 32 permits issued, and only two were for single family homes.

In June of 2023 the Utility-Scale Solar Ordinance was approved, and Land Use Amendments on the ballot in November 2023 were also approved. These were amendments that resulted from a review by Maine DEP to ensure our compliance with required Shoreland Zoning Regulations. In September 2023, I took on the role of Local Plumbing Inspector, as our previous inspector, Leo Mayo, decided to retire. I appreciate everyone's patience with me as I learn the role.

Over the winter, we had multiple storms that impacted Fayette. Folks had damage to many trees and buildings, and we at the office worked hard to make sure any resources we came across were provided to those who had damage. We lost many trees along our shorelines as well. If you haven't already, please send pictures for me to add to your file, to record these losses.

As we move into summer 2024, please be on the lookout for permit applications that are more customized. I hope to have categories such as Building, Shoreland Projects, Accessory Structures, and Driveway applications, to name a few. My goal is to make these a little more accessible to the everyday working individual, with fillable PDF's and other features, that I hope are considered improvements. Regular paper applications will continue to be available always. Please feel free to contact the office, attend Planning Board meetings and public hearings, and just make your voice known. I am always happy to discuss my thought process in facilitating these changes.

A few things I would like everyone to remember as they plan their summer projects:

- When submitting building permits, PLEASE make sure they are filled out completely. This includes detailed site plans, erosion control plans, detailed descriptions of work to be done, etc. Please contact the office with any questions.
- Erosion Control is REQUIRED throughout Fayette, not just in the Shoreland Zone. Always include your plan to control loose soil in the narrative portion of the application.

I hope everyone has a safe and happy summer.

Best,

Jessica Leighton
Code Enforcement Officer

REPORT OF PLANNING BOARD FOR 2023

I want to express my appreciation to our fellow town residents who diligently donated their time and efforts to the Planning Board. They are: Maggie Chadwick, Phil Colbath, Roy Kraut and Joe Longtin. I'm particularly grateful to Maggie for her diligence in preparing the minutes of the board's meetings. And I'm just delighted to welcome two new members: Mary Ann Hayes and Belinda Bothwick.

All of the members of the board donate their services out of appreciation for the wonderful town we live in. 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. We are lucky to live in this town.

We have very much enjoyed working with the town's new Code Enforcement Office, Jessica Leighton. She is very efficient, hard-working and pleasant.

We are grateful that the town continues to have the dedicated, competent services provided by our Town Manager, Mark Robinson 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.

The Planning Board holds its meetings in person and by zoom.

In 2023, the Planning Board met 13 times; issued 7 building permits (6 in Shoreland Zone and 1 commercial); submitted a new (solar power) ordinance; and submitted amendments to the Land Use Ordinance at both the June and November elections.

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.

May 13, 2024.

Jed Davis, Chair

Fayette Volunteer Fire Department

2475 Main St.
Fayette, ME 04349

Report of the Fayette Fire Department

Last year from January 1, 2023, to December 31 2023 the Fayette Fire Department responded to the following types of calls;

Structure fires 9
Fire Alarm Investigations 8
Chimney Fires 1
Carbon Monoxide Investigation 3
Service calls 6
Forest/ Woods Fires 4
Mutual Aide 22
Grass Fires 1
Electrical Power Lines 13
Vehicle Fires 0
Hazardous Materials 0
Motor Vehicle Accidents 6
Smoke Investigations 5
Unpermitted Burns 0
Other 13

Total Number of calls 91

To the citizens of Fayette. This past year has been another busy year for the Fayette Fire Department. We are very low on our numbers, so the last of us has been picking up the slack. A couple bright spots is we belong to the Lakes Region Mutual Aide Company. They help in filling our man power shortfalls. Also, that we have a highway crew who is here during the day to go to some of our non-emergency calls. This has been a tremendous help while everyone is at work. We are always looking for help from people who want to help their community.

I always like to let people know that we have an aging fleet of fire apparatus and need to keep putting money away for newer equipment. We have been slowly modernizing the equipment that we have to be ready for all the different calls that we receive during the year. The fire department doesn't just respond to fire calls. (ie - carbon monoxide, propane leaks, snow mobile accidents, medical assists when needed etc.)

As I end this, I want to say thanks for all the support for another year.

Respectfully,
Chief Marty Maxwell
Fayette Fire Department

REPORT OF THE FAYETTE BUDGET COMMITTEE

It has been a very interesting year for the budget committee. Because of our town manager and staff and the seasoned board that we have our job has never been so easy. We review the expenses and revenue. Then try to come up with any new expenses for 2024-2025. We vote on the final budget and finally the select board reviews and they have the final say before our annual town meeting.

The part that has made our job easier this year has been the fiscal management of our select board and our school board. The town moved our surplus of over one million dollars to a bank that appreciate our business by rewarding us with a very favorable interest rate.

This rate of between 4-5% has added revenue to the town of over 5,000-6,000 dollars a month. This is unheard of for our town. Secondly the school budget although going up over 200,000 it is not raising our taxes again for three years in a row. This just doesn't happen comparing to other towns. The state has given the town over 500,000 dollars compared to 50,000 back maybe 10 years ago which is a huge help. All of this has allowed the town to take a strong move to start taking care of our roads instead of just "painting " them.

This year's proposal at the town annual meeting reflects a major action which will benefit the local citizens. So when traffic is held up this summer on some of our roads be polite and thankful for we now can afford to do improvements for our town.

We would like to give a big thanks to all of the different committees in town for their help which makes our job easy.

A big thank you to Mark and the members of the budget committee.

Respectfully submitted
Brent St. Clair

Underwood Memorial Library

Director and Trustee Annual Report

Year ending June 30, 2023

Things started picking up in the Library finally, after COVID began slowly releasing its grip on everyone. We had a couple of Librarians from Kennebunk stop in to our Library, and they could not have been more complimentary on how impressed they were with our little Library. Just thought I should share that with you.

In July, Terry & Michele Briggs, Marjie & Ollie Bruen, and Anne Piroso continued scraping the exterior walls, in preparation of new paint and were able to start painting in mid-July. The shutters & window casings were also scraped and painted. By mid-August, the building was finally completed with the exception of the front & back porch decks. The paint/sealant was purchased to complete them, but we never seemed to get a weather window to finish them. Future project!

We held our annual Book Sale & Open House in mid-August. The Trustees also sold Library T-shirts. The books that were not sold were taken to Goodwill.

In September, we spoke with Mike Hewitt and asked for his input about our landscaping around the Library. He was very gracious and felt that what we would like to do was fine with him. He even cut down the tree/trees that were at the end of our driveway that looked so horrible. We contacted Dennis Bruen regarding the actual landscaping around the building and he was able to start by mid-September. We asked him to remove the stump and bushhog behind and to the side of the building, and to level and seed the area. The ground crew of Laurence & Marjie Bruen and Michele Briggs worked doing clean up. Dennis did a great job and it looked awesome.

In October, our wonderful group of stitching ladies decided that they wanted to start their weekly We'll Keep You in Stitches program up again. We average 6-7 attendees a week.

In November, the Fayette Central School was kind enough to give us an old projector & screen for the Library! Great big thank you to them! Work was also started on a website for the Library.

In January, we started planning new kids programming, to try and bring kids into the Library again. We held our first Family Movie Night on the last Friday of the month and had 19 attendees.

In February, we started a monthly Reading Program, with a prize to be drawn and awarded every month and added a Kid's Night the third Wednesday night of each month. We averaged about 10 kids and 5 adults. We also had a tutor and her student who started using the Library as their meeting site once a week for several weeks.

In March, we started an exercise class for adults on Monday mornings for 6 weeks with an average of 5-7 attendees each week.

In April, we did a six-week class on Monday mornings: Stretching for Seniors and averaged about 5 attendees a week. The ladies from the Livermore Library came to our Library to get ideas for remodeling their town library. We also had an author visit and book signing with Dale Potter-Clark, with about 19 attending.

In May, Family Movie Night ended as attendance for the last couple averaged 2 children & 1 adult.

In June, we had Dennis Bruen come back and do the landscaping on the left-hand side of the building. What a huge difference it all made, all done with the grant money we still had. Our little Library just shines now.

All in all, we had a productive year and look forward to growing and serving our residents in the future. I would like to thank everyone who once again provided physical labor in repairing/restoring our building and also those who contributed materials/monies in support of our Library: Jen Bero, Doris Morris, Tina Breton, Jane Brogan, Barbara Stokes, Merilyn Littlefield, Joan Cook, Cheryl Pratt, Leslie Blanchett, Terry Briggs, Dr. Shaw Memorial Library, Roger Purrington, Julie Pelletier Robards, Matthew Chalmers, Joan Brazier, Stephanie Ward, Brenda Deojay, James Jernigan, Lana Sturtevant, Mary Becker, Candace Jackman and anyone else whose names were not recorded or donated anonymously. Thank you everyone.

Respectfully submitted: Michele Briggs – Library Director & Marjorie Bruen – Trustee Chair

Underwood Memorial Library
Annual Report
2023 - 2024

We are pleased to report to you about the past year at the Underwood Library. It has been a busy one. We now have our own Website and Facebook pages. Log in see what's going on and enjoy.

The painting and repairs to the building are finally done with the exception of the porch floor, ramp and steps, which will be in the near future. The grounds around the building have been leveled and seeded. This will be easier to maintain and a pleasant outside area to host events or to just sit under a tree and read. Oh, and we now have a shed out back to store larger items that have taken up so much precious room inside.Thank you all that helped to accomplish this.

The Small Reading room up front now has shelves with books and also bins containing things to stimulate the children's minds to be creative while playing. It has been a big hit with Kids and parents. The Adult Reading area is now in the back. A small relaxing, quiet room with comfortable chairs. We had it up front after our renovation.

Last summer we had our Open House and Book sale (donations). What was left behind went to Goodwill.

We had a very successful Summer Story Time , averaged 14 children a week. We were privileged to have community members give their time to come and read. Toby Pond read *Chickadee Criminal Mind*, Elaine Wilcox - *Goldielox and 3 Knox, Joe Young _ Don't Eat the Bees*, Jim Wright - *I'm Not Scare You're Not Scared, & Mark Robinson- Your Birthday was The Best.* What fun that was.

Maine Authors: Deb and Pete Emery came with their book *Wild Life Tree.* They brought audio sounds of real birds & animals of Maine. Karen Toothaker talked about her book Rag Doll, which is about a family tradition. The children got to make a rag doll of their own.

Another Maine Author: Jerry Boyle a murder master writer. His stories take place here in Maine and as you read you are thinking I know where that is or do I? Same thing with some of his characters. He read a little from one of his books, but mostly talked how he came up with stories.

Can't forget one of our really cool programs. **RED EYE**. Mike Familant came and gave a presentation . He has is know on TV and youtube for his research of Big Foot. We believe everyone who attended enjoyed his visit to Fayette.

Chewonki -It is an environmental education organization based out of Wiscasset, ME
A person came from this organization, gave a talked about Maine owls and then brought out real Maine owls. Pretty cool.

Chewonki came again a few weeks ago with a program about Tidal Pools. The kids got to look and touch real cool ocean critter. **These Programs are not just for Children they are for anyone interested.**

Story Time or Creative Night: Every month we have two Wednesday evenings for the Children. The first Wednesday of the month we have a Story and do some sort of project relating to the story. The third Wednesday is a Creation Station night. Children might building with Legos and maybe magnets. Junk (paste,tape,paper) is on hand to create things or it could be a game night. Finally we may have them use our new **STEM kits**. These are all learning kits (with directions) associated to **S**cience, **T**echnology, **E**ngineering & **M**athematics. Even the adults take part.

We had a Halloween costume Party just before Halloween. Talk about a full house. It was amazing.

We took part in Grinch night at Fayette Central School. We had a table set up to make pipe cleaner and bead tree shaped ornaments, it was very busy and we had a lot of fun.

We held our first ever Stuffy Sleep Over. Talk about concerned kids. Most of them were not sure if they trusted the Library personal with their treasured toys, when they were told the toy stayed at the library overnight without them. Kids came in PJ's with blankets and a stuffed toy. Each critter was given a tag for a name and the owners name. Two night time stories were read and a small snack was provided.

Then the hard part came. The toy owner had to go home without the toy and blanket, for 1 night . The next day the stuffy could be picked up after noon. When it was picked up, each owner received a surprise. A picture in a frame. Thank goodness we had a hidden camera and caught the Stuffies doing some crazy things. Like climbing a ladder, roasting marshmallows, a blanket fort and more. Don't think the stuffies got much sleep.

MR. DREW and His Animal Too! June 5

Our Reading Program with Fayette Central School was fairly successful many students took part and receive a free pizza from Pizza Hut for reading. A few lucky ones won a stuffy or a book in a drawing. Thanks Kids for Reading!

The library received generous donations from former towns people. With these many of our project supplies were funded Thank You.

A Grant from the Maranacook Education Foundation Paid for all of our STEM kits.

Being blessed with an anonymous donor we have been able to get our dream of a Story Walk come to reality. The story walk posts and boxes were built by the Maranacook shop class. The story walk can be found on the outer edge of the playground at the Fayette Central School. The story can be read from cover to cover (begins near the sandbox).We appreciate your love of instilling reading in children.

We know much of our year was geared toward our children. We had an evening of learning to make Origami boxes and plans were to do another, as well as learn to make origami flowers. If there is something you would like at library. It does't hurt to ask. We are open to suggestions.

We'll Keep you in Stitches meet on Thursdays 5 to 6 PM

Stretch and walking group. Mondays 9 AM .Plans to start walking outside as weather permits. Everyone is welcome ..

Our book collections are being kept up to date, many new on the shelves.

We have acquire Free Passes to the *Coastal Botanical Gardens* and *Boothbay Railway Museum*. You will have to contact the library for more information.

Summer Story Time will begin July 10 through August 14. We have 2 Authors already scheduled. Wednesdays 6 to 7 PM

The Board of Trustee are proud to announce that we have two new members Andrew Sturtevant and Katie Van Houten. Welcome

Thank you everyone for your hard work to keep our little library a place our young children and parents enjoy coming to and are Proud of.

I would like to thank the community of Fayette for your on going support.

Respectfully,
Trustee Chairperson 2020-2024
Marjorie Bruen
Heather Chalmers, Chairperson 2024

Our Library Hour are changing as we are reorganizing

Wednesday	**4 to 7 PM**
Thursday	**4 to 7 PM**
Saturday	**9 to 12 noon. (Something new)**

Underwood Memorial Library 207-658-3778

Solid Waste and Recycling Committee (SWRC) Annual Report 2023 for the fiscal year 7-1-2022 through 6-30-2023

The Readfield Transfer Station continued operations in the fiscal year with increased revenues and expenses. We continue to serve three member communities, Fayette, Readfield and Wayne, authorized by a 5-year interlocal agreement with cost sharing based on each town's state property valuation. Residents from each town utilize the station by permits issued at each town office or may arrange for a commercial hauler to deliver their materials at their own expense.

The Transfer Station is located on the North Road at the site of the old landfill and is open Tuesday through Saturday, with Sunday hours during the summer months. The transfer station includes a single-sort recycling center, a swap-shop, a food and yard waste compost pile, and other bulk item collections, supported by a town recycling ordinance. Recycled items include paper, cardboard, plastic, glass and metals. We also collect tires, white goods, metals, e-waste, fluorescent lamps, wood, brush, propane tanks, shingles, leftover paint and apparel items. We continue to hold a free-for-permit holders annual Household Hazardous Waste Collection event in July. A staff of two runs the station, with additional part-time attendants in the busy summer season. Trash collected at the transfer station is hauled to the Waste Management Disposal Services "Crossroads" site in Norridgewock. Tipping fees in 2022-23 were $67 per ton for our single sort recycling (SSR), a dramatic increase from the previous year at $10 per ton, and $69 per ton for Main Stream Waste (MSW) and Demolition Debris. Hauling fees remained level to the prior year at $215 per trip for MSW and Demolition and $175 per trip for SSR.

Wayne, Fayette, and Readfield's estimated combined 2020 population of 4,886 generated approximately 1,453 tons of MSW and 239 tons of SSR in 2022-32 and another 316 tons of demolition waste. The total operating cost of running the transfer station in 2022-23 was $371,874. This was offset by $72,411 in fees, grants, and recyclable material sales. That resulted in an average net cost per person of **$61.29**. Net operating cost is allocated to Readfield, Fayette, and Wayne based on their most recent State property valuations.

Future improvements needed to the Transfer Station still include the addition of cover for storing equipment and materials. This would minimize maintenance requirements and the cost of moving wet materials.

Recycling continues strongly here at the Transfer Station. Even though costs have increased to recycle it is still less costly than not recycling. We continue to have very limited contamination due to the awareness and concern of our citizens to do the right thing and heed advertised instructions for material collection. A key component has been removing all plastic film from the single-stream collection. Combining all the items we recycle through various vendors our recycling rate is very good. This is something for us to continue celebrating!

Overall costs have increased from the prior year due in part to the increased cost of SSR tipping as well as higher energy costs and negotiated labor increases. We had decreased revenue in large part because we had a Food Composting grant in the previous year and no new grants this year. We work hard to control costs and to provide a high level of service in a safe environment.

The SWRC is comprised of folks from the three member-towns and the Transfer Station Manager. Each town is represented by their Town Manager, one Select Board member and two other citizens. This committee meets once every three months, rotating meeting location by towns, to review operations, budget, expenses, capital projects and safety reports.

All three member-towns are pleased to be working together for the benefit of each town, and welcome input from the public. We are always looking for ways to increase our recycling rate through education to the public. Look for updates and articles on the Readfield town website and in the Messenger.

Respectfully submitted by: Kathryn Mills Woodsum, Chair SWRC

FRIENDS OF STARLING HALL

2023
ANNUAL REPORT

INTRODUCTION

FOSH established this purpose in drafting its bylaws in 2015:

"The Friends of Starling Hall, hereafter referred to as FOSH, are organized to improve and maintain Fayette's historic Grange building Starling Hall for use as a center for community activities which may include promotion of the arts, educational seminars and workshops and other activities contributing to the benefit and wellbeing of Fayette and neighboring communities. "

Since then, it has worked towards bringing the structure into compliance with existing building codes as they apply to historic structures and making it a useful community center. Once completed the building will house common spaces for town meetings, theater productions, community suppers and as a place where community organizations can hold meetings.

An initial assessment of the building, completed by AMES Associates Architects and Engineers (AKA, Artifex Architects and Engineers), was completed in 2015. Its purpose was to give a general overview of issues needing to be addressed if the building was to be used as a public facility meeting present day codes. That assessment noted many issues needing to be addressed and identified seven areas of concern and recommendations for remediation. The identified code deficiencies related to the Americans with Disabilities Act, Fire Code (NFPA 101), and Maine Uniform Building and Energy Code (MUBEC). The report outlined 7 specific areas of concern.

1. Roof Structure should be inspected, and any deficiencies addressed, and new roofing be applied.
2. Installation of a fire protection system meeting the approval of the State Fire Marshals Office
3. Installation of new fire escape and secondary exits servicing all three floors of the structure.
4. Foundation repairs
5. Perform structural analysis of second floor joist to determine suitability for large gatherings.
6. Renovation of existing restrooms to comply with ADA code and an elevator for second floor access.
7. Additional restrooms to meet the MUBEC requirements for a facility of this size.

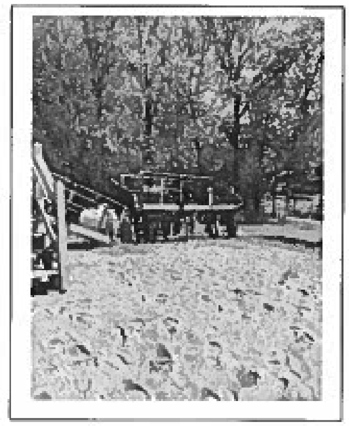
The cost of construction to address these issues was estimated to be $650,000 in 2015.

Although moving the building was not discussed in the assessment, FOSH and the Board of Selectmen agreed that use of the building would be safer if it was moved away from Route 17. Other improvements identified by FOSH in consultation with the Selectmen included, a new central heating and air-conditioning system, new drilled well, new electrical service and 200-amp breaker panel, extensive updates to the buildings electrical wiring system, a new foundation and building move. Most of this work has been accomplished through FOSH fundraising efforts and a loan from the Maine Bond Bank. The loan secured through the town is being repaid by FOSH.

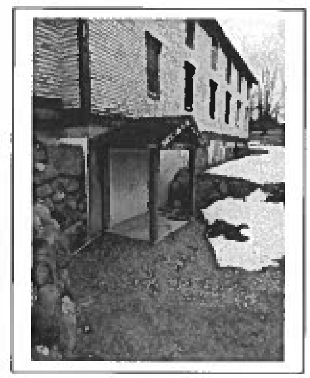
Since 2015 the town has yet to appropriate any financial support for Starling Hall renovations. FOSH secured the support of the State's Congressional delegation for a grant that would have provided up to $500,000, but the town voted down a warrant article to provide the matching funds needed to secure the grant. With construction costs escalating faster than we can raise funds it is time for a serious discussion regarding what the town sees as its role in renovating and maintenance of the building.

2023 PROJECTS

In 2023 FOSH volunteers installed a handicap ramp to the rear entrance to the building. Funding for purchasing the ramp was provided by Kennebec Savings Bank.



Asphalt shingles were installed on the basement entrance constructed in the fall of 2022. Larry Cypher of LDC Builders contributed his time and expertise to make this project happen. He also volunteered his time to construct the platform and stairs that the handicap ramp connects to IN 2022.



FINANCIAL REVIEW

The financial statements for FOSH are located at the end of this document in Appendix A. Our balance in the checking account as of 12/31/2023 is reasonably healthy at nearly $48,000.00. However, most of these funds are earmarked for specific uses and payments for obligations previously committed to.

- In 2020 FOSH committed to repaying a municipal bond for $100,000.00 that was used to move the Hall and construct the foundation upon which it now sets. In 2024 we reach the halfway point for bond repayment and the annual payment is a bit less than $11,000.00.
- We received an $8,000.00 grant in 2022 for renovating the rest rooms in the hall to meet ADA code requirements. However, after receiving the award we discovered structural issues in the hall that need to be addressed before renovations to the restrooms can be completed. These funds need to remain earmarked for that purpose or be returned if we cannot come up with a time frame for completing the work.
- The heating system installation by Fabian which began in the fall of 2021 and completed in January of 2022 was financed through a zero-interest payment plan to Fabian. The current balance

on the loan is $6,499.01. We are paying $500/month on the loan which we will be able to pay off this year.

- A generous benefactor of the Friends of Starling Hall has donated $15,000.00 specifically to help pay for an update to the 2015 Artifex report that will provide detailed plans for renovating Starling Hall into a community center.
- A $5000.00 grant was received from the Muddy Boots Foundation to pay for a consultant to provide services to facilitate meetings with the Board of Selectmen. The purpose of the meetings is to come to an agreement on recommendation(s) for renovating Starling Hall. These recommendations would then be brought to a town meeting for voters to decide on how to proceed with improvements to the building.

Plans for 2024

2024 is a year for reflection and contemplation regarding the future of Starling Hall. In 1986 the Town accepted ownership of the building and worked for the next 20 years to expand the lot size and make many improvements to the building. Since then, some people have advocated strongly for the town to dispose of the property. Votes on warrant articles and referendum questions have not been conclusive regarding whether the town wants to dispose of the building or renovate it so that it can be used for town functions.

What is the community's vision for the Hall? In recent years the results of votes to appropriate funds and accepting grants have yielded conflicting interpretations. Is the Town a willing and committed partner with FOSH to renovate the building for public use? Consequently, we have initiated a facilitated discussion process that we hope will lead towards a clear vision for Starling Hall's future.

So for 2024 FOSH is focused on participation in the facilitated group discussions. The process provides for a series of informational meetings. Speakers include an architect, civil and environmental engineers, code enforcement, building code regulations, and grant sources for historical buildings. Once the informational meetings are completed then facilitated discussions will take place to determine what if any warrant articles might be drafted for town meeting consideration in furtherance of building renovations.

FOSH will continue to make minor improvements but the primary focus of activities will be to complete the facilitated discussion process.

Fund raising activities will continue to support debt services for the Bond and furnace.

APPENDIX A
FINANCIAL STATEMEMNTS
12/31/2023

Friends of Starling Hall

Financial Statements

Statement of Financial Position

Statement 1

As of December 31, 2023

	2023
Assets	
Current Assets	
Cash	$ 49,141
Total Current Assets	49,141
Total Assets	$ 49,141
Liabilities and Net Assets	
Current Liabilities	
Accounts payable	$ 7,683
Total Current Liabilities	7,683
Net Assets	
Without donor restrictions	13,458
With donor restrictions	28,000
Total Net Assets	41,458
Total Liabilities and Net Assets	$ 49,141

Statement of Activities

Statement 2

For the Year Ended December 31, 2023

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Community dinners and other events	$ 13,384	$ -	$ 13,384
Donations	5,245	20,000	25,245
Membership dues	280	-	280
Total revenues	18,909	20,000	38,909
Expenses			
Program services			
Renovation costs	3,796	-	3,796
General and administrative expenses			
Bond principal and interest repayment	11,220	-	11,220
Legal and professional fees	1,035	-	1,035
Supplies	616	-	616
Advertising	493	-	493
Printing and copying	450	-	450
Fundraising expenses			
Bank charges and service fees	277	-	277
Total expenses	17,887	-	17,887
Increase in net assets	1,022	20,000	21,022
Net assets - beginning of year	12,436	8,000	20,436
Net assets - end of year	$ 13,458	$ 28,000	$ 41,458

CASH

On December 31, 2023, cash consisted of the following amounts:

Unrestricted:		
2024 bond principal and interest payment	$	11,220
Balance due on heating system		6,499
General operations		3,422
Restricted for:		
Consensus building		20,000
ADA compliant restrooms		8,000
Total cash	$	49,141

ACCOUNTS PAYABLE

On December 31, 2023, accounts payable consisted of the following:

Balance due on heating system	$	6,499
Consensus building facilitator		1,000
Operating expenses		184
Total accounts payable	$	7,683

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Continued on next page.

COMMUNITY DINNERS AND OTHER EVENTS

For the year ended December 31, 2023, revenues from community dinners and other events consisted of the following:

Community dinners		
Bean and casserole dinner	$	1,266
Chicken BBQ		1,097
Turkey potluck		804
Irish supper		786
Potluck lunch		372
Soup, stew and chili		343
Total community dinners		4,668
Other events		
Silent/online auction		4,108
Garden fair		2,025
Yard sale		1,771
Holiday craft fair		812
Total other events		8,716
Total community dinners and other events	$	13,384

RENOVATION COSTS

As Starling Hall is a building owned by the Town of Fayette (the "Town"), ownership of improvements made to the building automatically reverts to the Town and are not considered assets of Friends of Starling Hall.

During the year ended December 31, 2023, the following assets were recognized as having ownership transferred to the Town:

Kitchen equipment	$	3,229
Drain pipes		567
Total renovation costs	$	3,796

APENDIX B
BOND REPAYMENT SCHEDULE

Date	Principal	Rate	Interest	Total Due
5/1/2020			$ 857.24	$ 857.24
11/1/2020	$ 10,000.00	1.61%	$ 852.50	$ 10,852.50
5/1/2021			$ 772.00	$ 772.00
11/1/2021	$ 10,000.00	1.62%	$ 772.00	$ 10,772.00
5/1/2022			$ 691.00	$ 691.00
11/1/2022	$ 10,000.00	1.62%	$ 691.00	$ 10,691.00
5/1/2023			$ 610.00	$ 610.00
11/1/2023	$ 10,000.00	1.63%	$ 610.00	$ 10,610.00
5/1/2024			$ 528.50	$ 528.50
11/1/2024	$ 10,000.00	1.64%	$ 528.50	$ 10,528.50
5/1/2025			$ 446.50	$ 446.50
11/1/2025	$ 10,000.00	1.67%	$ 446.50	$ 10,446.50
5/1/2026			$ 363.00	$ 363.00
11/1/2026	$ 10,000.00	1.73%	$ 363.00	$ 10,363.00
5/1/2027			$ 276.50	$ 276.50
11/1/2027	$ 10,000.00	1.80%	$ 276.50	$ 10,276.50
5/1/2028			$ 187.50	$ 187.50
11/1/2028	$ 10,000.00	1.86%	$ 187.50	$ 10,187.50
5/1/2029			$ 95.50	$ 95.50
11/1/2029	$ 10,000.00	1.93%	$ 95.50	$ 10,095.50
		TOTALS	$ 9,650.74	$ 109,650.74

30 Mile River Watershed Association

Fayette Snapshot 2023:

- $3,000 in annual funding from the Town
- 85 Fayette donors/donor families
- 45 volunteers providing 305 hours to support 30 Mile programs on Fayette's lakes/ponds
- 702 inspections and 425 inspection hours on Parker Pond
- 54 sampling trips to monitor water quality in Basin, David, Echo, Hales, Lovejoy, Parker, and Tilton
- Four (4) Fayette landowners received direct technical assistance for erosion problems
- Seven (7) LakeSmart evaluations completed on Fayette's lakes/ponds
- Four (4) YCC projects completed on Lovejoy, Echo, and David
- 155 monthly newsletter subscribers from Fayette

Watershed Impact in 2023:

Water Quality Monitoring

Our staff completed a full season of monitoring on 13 lakes and ponds - expanding our monitoring of Echo Lake, and Hales, Kimball, Tilton and Whittier Ponds. Working with 27 volunteers, we completed 112 sampling events. In response to algal blooms on Androscoggin, we completed a second season of intensified monitoring of the lake and its tributaries. For in-depth water quality reports for each lake, go to https://30mileriver.org/water-quality-monitoring/

Our First Line of Defense

Our paid staff and 11 volunteer Courtesy Boat Inspectors conducted 2,584 inspections. Although it is rare for us to find an invasive species on a boat or trailer, all it takes is one fragment to start an infestation and ruin a lake.

Invasive Bladderwort in Tilton

In August, a new invasive plant, swollen bladderwort, was found in Tilton Pond at the top of the watershed. Our surveys confirmed that there is dense growth throughout the pond. In 2024, we will work to prevent its spread downstream to the other lakes and ponds in the 30 Mile River Watershed.

Invasive Milfoil in Androscoggin

Since it was first found in 2020, we have fought the infestation of invasive variable milfoil in Androscoggin Lake. For the third summer, we successfully removed all plants found. We have kept it from spreading and are seeing fewer plants. We will continue the fight in 2024 to protect Androscoggin and all our lakes.

Septic System Vulnerability Study & Permit Database Project

Thanks in part to a grant from the Maine Outdoor Heritage Fund, we are leading a new project to assess the impact of septic systems within our watershed, and provide our partner towns, including Fayette, with a town-wide septic system database and a tool for current and future septic permit and maintenance tracking. Project findings and an interactive septic risk map will be available on our website in spring 2024.

Supporting Landowners

Our Youth Conservation Corps (YCC) completed 11 projects on 6 lakes and ponds in 2023 to address erosion problems harming water quality. Overall, we provided technical assistance to 33+ landowners.

LakeSmart

30 Mile is a regional LakeSmart "HUB" support center for this statewide program. LakeSmart is possible thanks to our partner lake associations and the 15 volunteer coordinators and evaluators doing the work. In 2023, more than 20 LakeSmart evaluations were completed in the 30 Mile region, delivering landowner education property-by-property and shore-by-shore to create a conservation ethic across the lake community.

Pocasset Lake Watershed Survey

In September, we completed the Pocasset Lake Watershed Survey. 14 trained volunteers and 6 technical leaders surveyed the developed areas of the watershed, identifying 69 erosion sites that are impacting or have the potential to harm water quality. With this data, we will take steps to address erosion and better protect Pocasset.

Androscoggin Lake Watershed Planning

We developed a Watershed-Based Protection Plan for Androscoggin Lake that lays out a strategy for watershed protection over the next 10 years. We applied for and were awarded a grant of $150K to begin watershed remediation efforts in 2024 & 2025.

Kirstie Ludwig is Fayette's representative on 30 Mile's Board of Directors.

Thank you, Fayette, for your continued financial support, and to all the residents who contribute individually in support of our mission: ***To work as a community for clean and healthy lakes, ponds and streams in our watershed.***

To learn more about all of 30 Mile's activities, and to sign up for our newsletter, visit: www.30mileriver.org

207.377.2848
info@tklt.org
www.tklt.org

Kennebec Land Trust
PO Box 261 - 331 Main Street
Winthrop, Maine 04364

March 2024

Dear Fayette Residents,

This past year we celebrated the 35th anniversary of the Kennebec Land Trust (KLT). With generous support from community members, we have worked to conserve important lands; provide public access for hiking, paddling, skiing, blueberry picking, and hunting; and promote land stewardship, conservation education, and partnerships.

KLT has an impressive list of accomplishments:7,753 acres under permanent conservation throughout our 413,000-acre service area; 58 miles of trails to explore; over 20 miles of conserved shoreline; and 1,100 household and business partner members.

In the fall of 2023 KLT conserved the 53-acre Bamford Woodlands Conservation Area in Fayette. The conservation area protects valuable woodland and wetland habitats in a largely undeveloped landscape. During the summer of 2023 KLT stewardship staff, interns and community volunteers built a new 1.3-mile trail at the Hales Pond Woodland Preserve and will be putting in a dock this upcoming summer.

As the owner of Bamford Woodlands Conservation Area, Echo Lake Watershed Preserve, Hales Pond Woodland Preserve, Mathews Wildlife Habitat, Oak Hill Conservation Area, Parker Pond Headland Preserve, and Surry Hill Conservation Area, KLT contributes to Fayette's local tax base through the open space tax program.

KLT offers a great selection of outings and educational programs for the public, and we collaborate with schools and other organizations to engage youth and share our conservation message with the community. In 2023 KLT hosted a full moon hike and grassland bird habitat workshop at Surry Hill, a public tour of a sustainable timber harvest and field day with Maine Entomological Society at Oak Hill, and a volunteer trail workday and property dedication at Hales Pond Woodland Preserve. Please call our office for information about our 2024 field trips and programs.

We welcome this opportunity to communicate with Fayette residents and the Select Board about our conservation work. Everyone is welcome to visit our properties and trails and to attend our public programs.

If you have questions about our community conservation work, please don't hesitate to contact us at 207-377-2848 or info@tklt.org. You can also visit our website, www.tklt.org, for trail maps, directions, and more information about our organization. Thank you to all those in Fayette who have chosen to support KLT as members or volunteers.

Sincerely,

Matt Mullen
President

Theresa Kerchner
Executive Director

Marie Ring
Director of Membership and Programming

Report of the Town Clerk

July 1, 2022 – June 30, 2023

VITAL STATISTICS:

Marriages Recorded	11
Births Recorded	8
Deaths Recorded	11

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination 25
Hunting...38
Fishing 29
1 day Resident Fishing 0
3 day Resident Fishing 0
Junior Hunt 3
Archery 1
Muzzleloader Hunting 4
Coyote Night Hunt 2
Bear Permit 0
Small Game Hunt 0
Archery & Fishing Combination 0
Spring/Fall Turkey 4
Migratory Waterfowl 0
Salt Water Registry 0
Lifetime over 70 Hunt/Fish Combo.............3

Military Hunt/Fish Combo 3
Military Depend Fish 1

1 day Non-Resident Fishing 0
3 day Non-Resident Fishing 2
7 day Non-Resident Fishing 1
15 day Non-Resident Fishing 1
Non-Resident Fishing.................................7
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...............................185
Lake & River Protection Sticker...............7

ATV REGISTRATIONS:

Resident New Registrations...............15
Resident Re-Registrations.................47

Non-Resident Re-Registrations..........1

Snowmobile Registrations:

Resident New Registrations................22
Resident Re-Registrations...................37
Non-Resident Registrations.................2
Snowmobile Trail Fund.........................0

Financial Statements

Town of Fayette, Maine

June 30, 2023

Contents

Town of Fayette, Maine

June 30, 2023

PURDY
POWERS
& COMPANY

Independent Auditors' Report

To the Selectboard
Town of Fayette
Fayette, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of June 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Fayette, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Fayette, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

130 Middle Street, Portland, ME 04101 | p 207.775.3496 | f 207.775.0176 | PURDYPOWERS.COM

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Fayette, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Fayette, Maine's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, the Schedule of the Town's Proportionate Share of the Net Pension Liability, the Schedule of Town Contributions, the Schedule of the Town's Proportionate Share of the MEPERS Plan Net OPEB Liability, and the Notes to the Schedules, as noted in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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.

Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Purdy Powers + Co.
Professional Association

Portland, Maine
May 1, 2024

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, 2023. 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 $5,485,283 as of June 30, 2023, compared to $4,958,728 as of June 30, 2022..

The Town's governmental funds General Fund Balance was $2,664,516 as of June 30, 2023, compared to $2,231,202 as of June 30, 2022, an increase of $433,314 from the previous year.

Please reference page 11 for an overview of the budget versus actual expenditures for 2023. This page shows the noteworthy positive and negative variances all leading to an increase of the Town and Schools undesignated funds at the end of the year June 30, 2023. The most significant positive variances were higher than anticipated municipal revenue collections, intergovernmental, and miscellaneous revenue. The most significant negative variances were in the Maine PERS on-behalf payments line. When all combined the net variance was a positive contribution to the fund balance at the end of the year.

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.

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.

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, 2023 and 2022:

	2023	2022	Change
Governmental Activities			
Current and other assets	$ 3,090,513	$ 2,585,657	$ 504,856
Capital assets	3,027,655	2,958,183	69,472
Total Assets	6,118,168	5,543,840	574,328
Deferred outflows related to pension	29,273	35,430	(6,157)
Total Deferred Outflows of Resources	29,273	35,430	(6,157)
Long term-liabilities	521,591	491,909	29,682
Other liabilities	134,207	107,895	26,312
Total Liabilities	655,798	599,804	55,994
Deferred inflows related to pension	6,360	20,738	(14,378)
Total Deferred Inflows of Resources	6,360	20,738	(14,378)
Net position:			
Net investment in capital assets	2,528,709	2,480,069	48,640
Restricted	225,257	105,263	119,994
Unrestricted	2,731,317	2,373,396	357,921
	$ 5,485,283	$ 4,958,728	$ 526,555

Contributing factors regarding this year's capital asset reporting is a change resulting in an increase in long-term liabilities related to vehicle purchases for the Town and School. Correspondingly this resulted in an increase in assets of $574,328 over the prior year.

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2023 and 2022:

	2023	2022	Change
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	$ 12,346	$ 16,962	$ (4,616)
Operating grants and contributions	493,917	342,543	151,374
General revenues			
Property taxes	3,097,111	3,093,418	3,693
Excise taxes	304,377	292,284	12,093
Intergovernmental	574,898	773,182	(198,284)
Other	115,822	869	114,953
Total Revenues	4,598,471	4,519,258	79,213
Expenses:			
General			
General government	$ 404,296	$ 434,323	$ (30,027)
Public safety	130,023	115,338	14,685
Health and welfare	84,715	70,709	14,006
Recreation and culture	30,862	12,510	18,352
Education	2,604,220	2,600,322	3,898
Public works	501,123	623,027	(121,904)
Unclassified	313,133	234,769	78,364
Interest on long-term debt	3,544	4,987	(1,443)
Total Expenses	4,071,916	4,095,985	(24,069)
Change in Net Position	$ 526,555	$ 423,273	$ 103,282

Observations from the summary above depict the impact of cost decreases in General Government, Public Works.

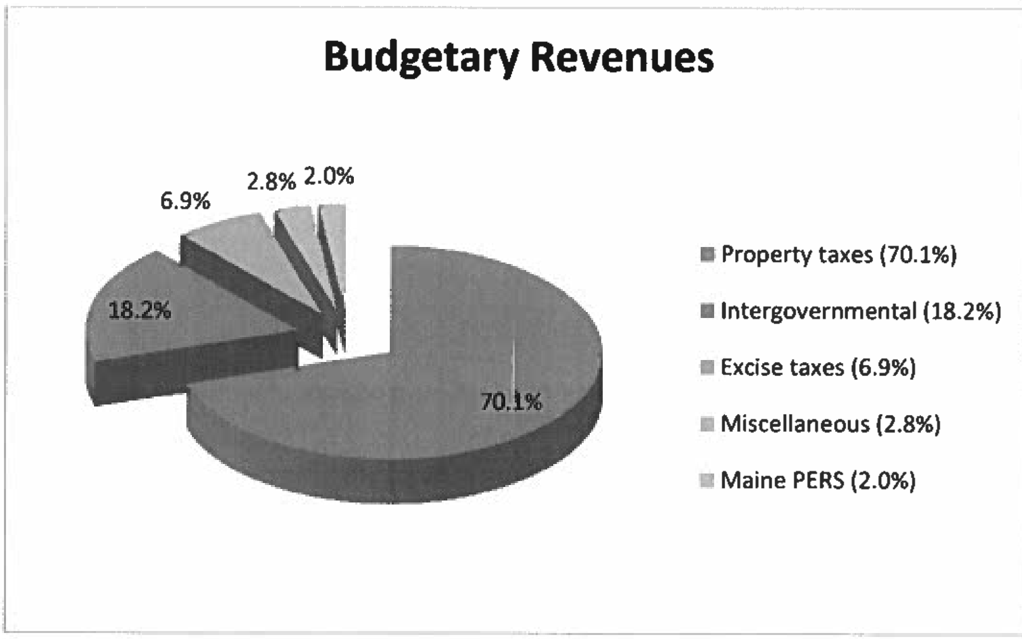
Management's Discussion and Analysis - Continued

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:

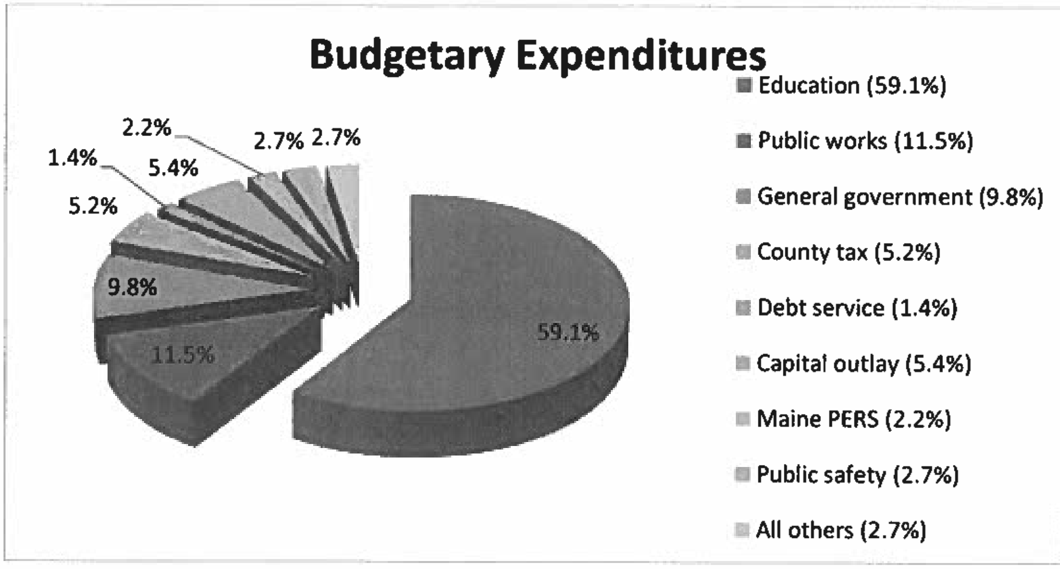


The chart above displays a consecutive year of decline in the use of property taxation 70.1 % versus 71.4% to pay for the entirety of the budget and use of other intergovernmental funding to make up the difference in another budget year that saw an overall increase in expenditures.

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:



The expenditure highlights a notable decrease from the prior year General Government 11.6%, Public Works 15.8 %, Public Safety from the prior year 3.4% and Debt Service 4.8%. The County cost shows a minor increase from 5%.

Noteworthy Reserve Funds Include:

This year the most significantly noteworthy addition is the creation and contribution to the Public Work Capital account for road reconstruction and paving. As has been reported in past audit discussion and analyses, the other most significant reserve account is the continued use of the municipal educational facility reserve. 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 $3,027,655 in net capital assets compared to $2,958,183, last year.

The net increase of $69,472 in capital assets is the result of net depreciation of existing capital offset by new rolling stock acquisitions for Public Works and the School.

Long Term Liabilities

At year-end, the Town had $370,000 in general obligation debt and $128,946 in capital lease obligations compared to $422,500 and $55,614, respectively, last year. At year-end, the Town had a net pension liability of $22,645 compared to $13,795 last year.

The Town did not incur new debt however it did incur new lease obligations that overshadowed the continued payments made on both and led to the increase in long-term liabilities when compared to the prior year.

Economic Factors and Next Year's Budgets and Rates

For this year's audit management discussion and analysis, the most noteworthy item to report is the resulting fund balance that has been sustained and increased to $1,906,747 whilst keeping the tax rate around 13.35. Remarkably, this was done in a year when the Town incurred significant over expenditure in General Government and Public Works. As we prepare the audit for the year ending June 30, 2024, we already know the costs of maintaining our roads and public works equipment will be revealed in subsequent audit.

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 welcome to visit with the appropriate staff on any financial matters.

Statement of Net Position

Town of Fayette, Maine

As of June 30, 2023

		Governmental Activities
Assets		
Cash	$	2,674,377
Accounts receivable		167,973
Taxes receivable		200,675
Tax liens		17,906
Tax acquired property		29,582
Capital assets, net of accumulated depreciation		3,027,655
Total Assets		6,118,168
Deferred Outflows of Resources		
Deferred outflows related to pension		29,273
Total Deferred Outflows of Resources		29,273
Liabilities		
Accrued expenses		122,522
Prepaid taxes		6,685
Accrued interest payable		5,000
Long-term liabilities:		
Portion due or payable within one year:		
Bonds payable		52,500
Leases payable		42,445
Portion due or payable after one year:		
Bonds payable		317,500
Leases payable		86,501
Net pension liability		22,645
Total Liabilities		655,798
Deferred Inflows of Resources		
Deferred inflows related to pension		6,360
Total Deferred Inflows of Resources		6,360
Net Position		
Net investment in capital assets		2,528,709
Restricted		210,257
Unrestricted		2,746,317
Net Position	$	5,485,283

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

Statement of Activities

Town of Fayette, Maine

For the Year Ended June 30, 2023

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:				
General government	$ 404,296	$ 12,346	$ -	$ (391,950)
Public safety	130,023	-	-	(130,023)
Health and welfare	84,715	-	-	(84,715)
Recreation and culture	30,862	-	-	(30,862)
Education	2,604,220	-	394,644	(2,209,576)
Public works	501,123	-	-	(501,123)
County tax	206,800	-	-	(206,800)
Unclassified	7,060	-	-	(7,060)
Maine PERS on-behalf payments	99,273	-	99,273	-
Interest on long-term debt	3,544	-	-	(3,544)
Total Governmental Activities	$ 4,071,916	$ 12,346	$ 493,917	(3,565,653)

General revenues:	
Taxes:	
Property	3,097,111
Excise	304,377
Intergovernmental	574,898
Interest	11,857
Miscellaneous	103,965
Total General Revenues	4,092,208
Change in Net Position	526,555
Net position at beginning of year	4,958,728
Net Position at End of Year	$ 5,485,283

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2023

	General	Local Entitlement Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash	$ 2,607,107	$ -	$ 67,270	$ 2,674,377
Accounts receivable	-	51,064	116,909	167,973
Taxes receivable	200,675	-	-	200,675
Tax liens	17,906	-	-	17,906
Tax acquired property	29,582	-	-	29,582
Due from other funds	114,339	-	3,886	118,225
Total Assets	$ 2,969,609	$ 51,064	$ 188,065	$ 3,208,738
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accrued expenses	$ 122,522	$ -	$ -	$ 122,522
Prepaid taxes	6,685	-	-	6,685
Due to other funds	3,886	51,064	63,275	118,225
Total Liabilities	133,093	51,064	63,275	247,432
Deferred Inflows of Resources				
Unavailable revenue - property taxes	172,000	-	-	172,000
Total Deferred Inflows of Resources	172,000	-	-	172,000
Fund Balances				
Restricted				
Special revenue funds	-	-	67,473	67,473
Permanent funds	-	-	57,317	57,317
General fund - Town	85,467	-	-	85,467
General fund - School	15,000	-	-	15,000
Assigned				
General fund - Town	669,532	-	-	669,532
General fund - School	872,773	-	-	872,773
Unassigned				
General fund	1,021,744	-	-	1,021,744
Total Fund Balances	2,664,516	-	124,790	2,789,306
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,969,609	$ 51,064	$ 188,065	$ 3,208,738

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, 2023

Total Fund Balances - Governmental Funds		$	2,789,306
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:			3,027,655
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:			172,000
The following deferred outflows below are not current assets or financial resources and the following deferred inflows are not current liabilities due and payable in the current period and therefore are not reported in the Balance Sheet:			
Deferred outflows related to pension	$ 29,273		
Deferred inflows related to pension	(6,360)		
			22,913
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	(370,000)		
Leases payable	(128,946)		
Accrued interest payable	(5,000)		
Net pension liability	(22,645)		
			(526,591)
Net Position - Governmental Activities		$	5,485,283

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, 2023

	General	Local Entitlement Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	$ 3,077,111	$ -	$ -	$ 3,077,111
Excise taxes	304,377	-	-	304,377
Intergovernmental	796,758	44,943	127,841	969,542
Maine PERS on-behalf payments	88,437	-	-	88,437
Miscellaneous	123,863	-	4,305	128,168
Total Revenues	4,390,546	44,943	132,146	4,567,635
Expenditures				
Current				
General government	403,094	-	-	403,094
Public safety	108,717	-	-	108,717
Health and welfare	84,715	-	-	84,715
Recreation and culture	14,856	-	-	14,856
Education	2,352,062	56,157	161,356	2,569,575
Public works	456,850	-	-	456,850
County tax	206,800	-	-	206,800
Unclassified	7,060	-	-	7,060
Maine PERS on-behalf payments	88,437	-	-	88,437
Debt service - principal	52,500	-	-	52,500
- interest	4,544	-	-	4,544
Capital outlay	212,942	-	-	212,942
Total Expenditures	3,992,577	56,157	161,356	4,210,090
Revenues Over (Under) Expenditures	397,969	(11,214)	(29,210)	357,545
Other Financing Sources (Uses)				
Proceeds from borrowing	99,999	-	-	99,999
Operating transfers in	-	11,214	53,440	64,654
Operating transfers out	(64,654)	-	-	(64,654)
Total Other Financing Sources	35,345	11,214	53,440	99,999
Revenues and Other Sources Over Expenditures and Other Uses	433,314	-	24,230	457,544
Fund balances at beginning of year	2,231,202	-	100,560	2,331,762
Fund Balances at End of Year	$ 2,664,516	$ -	$ 124,790	$ 2,789,306

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, 2023

Net Change in Fund Balances - Total Governmental Funds		$ 457,544
Amounts reported for governmental activities in the Statement of Activities are different because:		
Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The current year change in unavailable revenue - property tax revenue reported in the governmental funds and not in the Statement of Activities is:		20,000
Governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions and reductions in the current period:		
Capital asset additions	$ 285,901	
Depreciation and amortization expense	(216,429)	
		69,472
Issuance of long-term debt and entering into 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 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 repayments of debt obligations in the current period:		
Proceeds from borrowing	(99,999)	
Principal portion of debt service payments	52,500	
Principal portion of leases payable	26,667	
		(20,832)
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	(629)	
		371
Change in Net Position of Governmental Activities		$ 526,555

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	$ 3,112,813	$ 3,112,813	$ 3,077,111	$ (35,702)
Excise taxes	274,000	274,000	304,377	30,377
Intergovernmental revenues				
State revenue sharing	220,782	220,782	242,340	21,558
Maine PERS on-behalf payments	-	-	88,437	88,437
Other	564,095	564,095	554,418	(9,677)
Miscellaneous revenues	54,820	54,820	121,161	66,341
Total Revenues	4,226,510	4,226,510	4,387,844	161,334
Expenditures				
Current				
General government	387,179	395,179	390,374	4,805
Public safety	107,323	107,323	108,717	(1,394)
Health and welfare	76,231	76,231	84,715	(8,484)
Recreation and culture	16,628	18,850	14,856	3,994
Education	2,683,894	2,683,894	2,352,062	331,832
Public works	524,793	524,793	456,850	67,943
County tax	206,800	206,800	206,800	-
Unclassified	-	-	7,060	(7,060)
Maine PERS on-behalf payments	-	-	88,437	(88,437)
Debt service - principal	52,500	52,500	52,500	-
- interest	4,720	4,720	4,544	176
Capital outlay	212,942	212,942	212,942	-
Total Expenditures	4,273,010	4,283,232	3,979,857	303,375
Revenues Over (Under) Expenditures	(46,500)	(56,722)	407,987	464,709
Other Financing Sources (Uses)				
Proceeds from borrowing	99,999	99,999	99,999	-
Operating transfers in	-	-	55,842	55,842
Operating transfers out	(289,000)	(289,000)	(455,024)	(166,024)
Utilization of unassigned fund balance	138,492	146,492	-	(146,492)
Utilization of assigned fund balance	162,943	165,165	-	(165,165)
Total Other Financing Sources (Uses)	112,434	122,656	(299,183)	(421,839)
Revenues and Other Sources Over Expenditures and Other Uses	$ 65,934	$ 65,934	108,804	$ 42,870
Budgetary fund balance at beginning of year			1,797,943	
Budgetary Fund Balance at End of Year			$ 1,906,747	

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

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.

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.

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.

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.

Right-to-Use Assets
The Town is the lessee for noncancellable leases of equipment. The Town has recognized a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the Town initially measures the lease liability at the present value of payment expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payment made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the Town is reasonably certain to exercise.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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, 2023, 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.

Note A - Summary of Significant Accounting Policies - Continued

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

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

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

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

Pensions
In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note H and the required supplementary information beginning on page 45), 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.

Note A - Summary of Significant Accounting Policies - Continued

Pensions - Continued

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.

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.

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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.

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.

Note A - Summary of Significant Accounting Policies - Continued

Budget - Continued
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.

Revenue Recognition - Property Taxes
The Town's property tax for the current year was levied September 20, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due November 30, 2022 and April 30, 2023 with interest on unpaid taxes commencing on December 1, 2022 and May 1, 2023, at 4% 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 $65,934 for the year ended June 30, 2023.

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

Note B - Cash

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

Custodial Credit Risk - Deposits
At June 30, 2023, the carrying amount of the Town's deposits was $2,674,377, and the bank balance was $2,980,989. 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, 2023, none of the Town's bank balance of $2,980,989 was exposed to credit risk.

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2023, follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Non-Depreciable Assets:				
Land	$ 167,657	$ -	$ -	$ 167,657
Construction in progress	302,932	-	302,932	-
Depreciable Assets:				
Buildings	3,186,437	317,832	-	3,504,269
Land Improvements	95,147	-	-	95,147
Equipment	1,204,099	5,500	-	1,209,599
Vehicles	957,679	34,107	76,300	915,486
Road network	2,839,016	18,452	-	2,857,468
Totals at historical cost	8,752,967	375,891	379,232	8,749,626
Less accumulated depreciation:				
Buildings	1,833,064	84,536	-	1,917,600
Land Improvements	91,951	61	-	92,012
Equipment	784,794	60,495	-	845,289
Vehicles	777,286	22,441	76,300	723,427
Road network	2,363,402	7,910	-	2,371,312
Total accumulated depreciation	5,850,497	175,443	76,300	5,949,640
Land and depreciable capital assets, net	2,902,470	200,448	302,932	2,799,986

Notes to Financial Statements

Town of Fayette, Maine

Note C - Capital Assets - Continued

Intangible Right-to-Use Assets:				
Leased equipment	111,450	212,942	-	324,392
Less Accumulated Amortization:	55,737	40,986	-	96,723
Intangible right-to-use assets, net	55,713	171,956	-	227,669
Capital assets, net	$ 2,958,183	$ 372,404	$ 302,932	$ 3,027,655

Depreciation expense was charged to the following functions:

Governmental activities:	
General Government	$ 2,390
Public Safety	21,306
Recreation and Culture	16,007
Education	102,394
Public Works	74,332
Total governmental activities depreciation expense	$ 216,429

Note D - Interfund Balances

Interfund balances at June 30, 2023 consisted of the following amounts:

Governmental Activities	Receivables Due from	Payables Due to	Net Internal Balances
General Fund:			
Special Revenue Fund:			
School Categorical Programs - *non-major*	$ 63,275	$ -	
School Categorical Programs - *Local Entitlement*	51,064	-	
Keep Me Warm Fund	-	(2,386)	
	114,339	(2,386)	
Permanent Funds - Trust Funds:			
Cemetery	-	(1,500)	
	114,339	(3,886)	$ 110,453
Special Revenue Fund:			
General Fund:			
School Categorical Programs - *non-major*	-	(63,275)	
School Categorical Programs - *Local Entitlement*	-	(51,064)	
Keep Me Warm Fund	2,386	-	
	2,386	(114,339)	(111,953)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	1,500	-	
	1,500	-	1,500
	$ 118,225	$ (118,225)	$ -

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

Town of Fayette, Maine

Note E - Interfund Transfers

Transfers are used to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2023 consisted of the following amounts:

Governmental Activities	Transfers In	Transfers Out	Net Transfers
Special Revenue Funds:			
General Fund:			
School Categorical Programs - *non-major*	$ 53,440	$ -	
School Categorical Programs - *Local Entitlement*	11,214	-	
	64,654	-	$ 64,654
General Fund:			
Special Revenue Funds:			
School Categorical Programs - *non-major*	-	(53,440)	
School Categorical Programs - *Local Entitlement*	-	(11,214)	
	-	(64,654)	(64,654)
Net Governmental Activities	$ 64,654	$ (64,654)	$ -

Note F - Leases Payable

The Town has acquired copiers, a school bus, and a plow truck through financing lease obligations, with interest at 13.50%, 2.13%, and 4.63%, respectively. The annual requirements to amortize lease obligations are as follows:

Year Ended June 30	Principal	Interest	Total
2024	$ 42,445	$ 5,570	$ 48,015
2025	16,862	3,992	20,854
2026	16,247	3,224	19,471
2027	16,999	2,472	19,471
2028	17,786	1,685	19,471
Thereafter	18,607	864	19,471
	$ 128,946	$ 17,807	$ 146,753

Note G - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
General obligation debt	$ 422,500	$ -	$ 52,500	$ 370,000	$ 52,500
Net pension liability	13,795	8,850	-	22,645	-
Leases payable	55,614	99,999	26,667	128,946	42,445
Total	$ 491,909	$ 108,849	$ 79,167	$ 521,591	$ 94,945

At June 30, 2023 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.	$ 100,000
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.	40,000
2020 General Obligation Bond for reconstruction of Starling Hall, with Maine Municipal Bond Bank, due in annual principal installments of $10,000, and semi-annual interest installments at varying amounts ranging between 1.61% and 1.93% through November 2029.	70,000
2021 General Obligation Bond for culvert replacement, with Maine Municipal Bond Bank, due in annual principal installments of $20,000, and semi-annual interest installments at varying amounts ranging between 0.55% and 1.52% through November 2030.	160,000
	$ 370,000

Note G - Long-Term Liabilities - Continued

The annual requirements to amortize bonds payable are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	$ 52,500	$ 8,197	$ 60,697
2025	52,500	7,131	59,631
2026	52,500	6,011	58,511
2027	52,500	4,858	57,358
2028	42,500	3,775	46,275
Thereafter	117,500	5,246	122,746
	$ 370,000	$ 35,218	$ 405,218

Note H - 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.

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.

Note H - Pension Plan - Continued

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, 2023 was 18.73% of annual school district payroll of which 3.84% of payroll was required by the School Department and 14.89% 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 $21,763 for the year ended June 30, 2023. Contributions to the pension plan from the State were $87,689 for the year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2023, 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	$	22,645
State's proportionate share of the net pension liability associated with the Town		577,424
Total	$	600,069

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2022, the Fayette School Department's proportion was 0.001525% which was a decrease of 0.000106% from its proportion measured as of June 30, 2021.

Notes to Financial Statements

Town of Fayette, Maine

Note H - Pension Plan - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

For the year ended June 30, 2023, the Town recognized total pension expense of $125,176 and revenue of $99,273 for support provided by the State on its government-wide financial statements and recognized pension expense of $109,452 and revenue of $87,689 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, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,128	$ -
Changes of assumptions	4,397	-
Net difference between projected and actual earnings on pension plan investments	-	4,460
Changes in proportion and differences between Town contributions and proportionate share of contributions	1,985	1,900
Town contributions subsequent to the measurement date	21,763	-
	$ 29,273	$ 6,360

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, $21,763 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	$ 4,310
2024	(2,178)
2025	(3,084)
2026	2,102

Note H - Pension Plan - Continued

Actuarial assumptions
The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	2.75% plus merit component based on employee's years of service
Investment rate of return	6.50%
COLA	2.20%

Mortality rates were based on the sex distinct 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period June 30, 2015 through June 30, 2020.

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:

	Target Allocation	Long-Term Expected Real Rate of Return
Public equity	30%	6.0%
Private equity	12.5%	7.6%
Traditional credit	5%	3.2%
Alternative credit	10%	7.2%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
U.S. Government	10%	2.3%
Risk diversifiers	7.5%	5.9%
	100%	

Note H - Pension Plan - Continued

Discount rate
The discount rate used to measure the total pension liability was 6.50%. 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.

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 6.50%, 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 (5.50%) or one percentage point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Town's proportionate share of the net pension liability	$ 44,344	$ 22,645	$ 4,578

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 I - 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.

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

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.

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

At June 30, 2023, 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, 2023, 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	6,277
Total	$ 6,277

For the fiscal year ended June 30, 2023, the School Department recognized OPEB expense of $667 and on-behalf payments of $748.

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.

Note J - 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	$	108,804
Sources/inflows of resources reconciling items:		
Interest and investment income allocated to assigned balances not included in general fund operating budget		2,702
Transfers from other funds are inflows of budgetary resources but are not income under generally accepted accounting principles		(55,842)
Uses/outflows of resources reconciling items:		
Expenditures allocated from assigned balances are not included in general fund operating budget		(12,720)
Transfers to other funds are outflows of budgetary resources but are not expenditures under generally accepted accounting principles		390,370
Generally Accepted Accounting Principles Basis:		
Revenues and Other Sources Over (Under) Expenditures and Other Uses	$	433,314

Note K - Assigned Fund Balances

At June 30, 2023, the assigned general fund balance for the Town consisted of the following:

Public Works:		
Salt Shed	$	14,187
Highway Building Repair		31,366
Road Paving		229,000
Highway Capital		84,538
Fire Department:		
Fire Capital		125,800
New Fire Station		18,948
Fire Department *(carry-forward)*		1,412
General Government:		
Town Hall Building		60,983
Health Care Reserve		29,379
Broadband Reserve		50,000
Starling Hall security system *(carry-forward)*		4,513
Recreation and Culture:		
Library Reserve		19,406
School Department		
Muni Educational Capital Reserve		94,162
School *(carry-forward)*		778,611
	$	1,542,305

Note L - Restricted Fund Balances

As of June 30, 2023, restricted fund balances consisted of the following:

		Other Governmental
Special Revenue - Keep Me Warm	$	13,839
Special Revenue - School Lunch		53,634
Permanent Trust Funds		57,317
General Fund - ARPA Broadband funding		83,078
General Fund - School Books		15,000
General Fund - COVID-19 Election Relief		1,184
General Fund - Library Grant		1,205
	$	225,257

Note M - 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, 2023.

Note N - Expenditures Over Appropriation

The following appropriation was exceeded by actual expenditures:

	Excess
Health and welfare	$ 8,484

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

Town of Fayette, Maine

For the Year Ended June 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 2,084,783	$ 2,084,783	$ -
State subsidies	410,611	394,643	(15,968)
Maine PERS on-behalf payments	-	88,437	88,437
Miscellaneous	-	69,238	69,238
Total Revenues	2,495,394	2,637,101	141,707
Expenditures			
Current			
Regular instruction	1,576,325	1,280,385	295,940
Special education	306,197	319,479	(13,282)
Student and staff support	143,444	120,159	23,285
System administration	84,031	101,100	(17,069)
School administration	148,861	159,770	(10,909)
Transportation	132,950	151,916	(18,966)
Facilities maintenance	168,115	176,354	(8,239)
Maine PERS on-behalf payments	-	88,437	(88,437)
Debt service	23,971	24,037	(66)
Capital outlay	50,000	42,900	7,100
Total Expenditures	2,633,894	2,464,537	169,357
Revenues Over (Under) Expenditures	(138,500)	172,564	311,064
Other Financing Sources (Uses)			
Operating transfers in	188,500	42,900	(145,600)
Operating transfers out	(50,000)	(116,024)	(66,024)
Total Other Financing Sources (Uses)	138,500	(73,124)	(211,624)
Revenues and Other Sources Over Expenditures and Other Uses	$ -	99,440	$ 99,440
Fund balance at beginning of year		694,171	
Fund Balance at End of Year		$ 793,611	

See accompanying independent auditors' report.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2023

	Permanent Funds	Special Revenues	Total Other Governmental Funds
Assets			
Cash	$ 55,817	$ 11,453	$ 67,270
Accounts receivable	-	116,909	116,909
Due from other funds	1,500	2,386	3,886
Total Assets	$ 57,317	$ 130,748	$ 188,065
Liabilities and Fund Balances			
Liabilities			
Due to other funds	$ -	$ 63,275	$ 63,275
Accounts payable	-	-	-
Total Liabilities	-	63,275	63,275
Fund Balances			
Restricted	57,317	67,473	124,790
Unassigned	-	-	-
Total Fund Balances	57,317	67,473	124,790
Total Liabilities and Fund Balances	$ 57,317	$ 130,748	$ 188,065

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, 2023

	Categorical Programs	Keep Me Warm	Total
Revenues			
Intergovernmental	$ 127,841	$ -	$ 127,841
Miscellaneous	-	2,386	2,386
Interest	-	71	71
Total Revenues	127,841	2,457	130,298
Expenditures	161,356	-	161,356
Revenues Over (Under) Expenditures	(33,515)	2,457	(31,058)
Other Financing Sources (Uses)			
Operating transfers in	53,440	-	53,440
Operating transfers out	-	-	-
Total Other Sources	53,440	-	53,440
Revenues and Other Sources Over Expenditures and Other Uses	19,925	2,457	22,382
Fund balances at beginning of year	33,709	11,382	45,091
Fund Balances at End of Year	$ 53,634	$ 13,839	$ 67,473

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, 2023

	Balance 7/1/22	Revenues	Expenditures	Transfers In (Out)	Balance 6/30/23 Unassigned	Restricted
Title IA - Disadvantaged	$ -	$ 40,002	$ 42,731	$ 2,729	$ -	$ -
REAP - Title IIA	-	4,594	4,625	31	-	-
Local Entitlement Preschool	-	1,142	1,142	-	-	-
Title V	-	1,136	1,136	-	-	-
Computer Science	-	4,648	4,648	-	-	-
School Lunch Program	33,709	71,182	101,937	50,680	-	53,634
ESSERF III	-	5,137	5,137	-	-	-
	$ 33,709	$ 127,841	$ 161,356	$ 53,440	$ -	$ 53,634

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, 2023

	Cemetery	Worthy Poor	Conservation	Library	Total
Revenues					
Principal additions	$ 1,500	$ -	$ -	$ -	$ 1,500
Interest	291	21	21	15	348
Total Revenues	1,791	21	21	15	1,848
Expenses	-	-	-	-	-
Revenues Over Expenses	1,791	21	21	15	1,848
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Total Other Sources	-	-	-	-	-
Revenues and Other Sources Over Expenses and Other Uses	1,791	21	21	15	1,848
Fund balances at beginning of year	46,344	3,347	3,417	2,361	55,469
Fund Balances at End of Year	$ 48,135	$ 3,368	$ 3,438	$ 2,376	$ 57,317

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, 2023

	Salt Shed	Fire Capital	Highway Capital	Town Hall	Library Reserve	New Fire Station
Revenues						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
Interest	88	628	594	286	121	118
Total Revenues	88	628	594	286	121	118
Expenditures	-	-	-	-	-	-
Revenues Over Expenditures	88	628	594	286	121	118
Other Changes in Fund Balance						
Appropriations in from Town Meeting	-	25,000	-	15,000	-	-
Appropriations out from Town Meeting	-	-	(12,942)	-	-	-
Total Other Changes	-	25,000	(12,942)	15,000	-	-
Revenues and Other Sources Over Expenditures and Other Changes	88	25,628	(12,348)	15,286	121	118
Fund balances at beginning of year	14,099	100,172	96,886	45,697	19,285	18,830
Fund Balances at End of Year	$ 14,187	$ 125,800	$ 84,538	$ 60,983	$ 19,406	$ 18,948

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, 2023

	Highway Building Repair	Road Paving	Educational Capital Reserve	Health Care Reserve	Broadband Reserve	Total
Revenues						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
Interest	195	-	534	138	-	2,702
Total Revenues	195	-	534	138	-	2,702
Expenditures	-	-	-	12,720	-	12,720
Revenues Over (Under) Expenditures	195	-	534	(12,582)	-	(10,018)
Other Changes in Fund Balance						
Appropriations in from Town Meeting	-	229,000	51,370	20,000	50,000	390,370
Appropriations out from Town Meeting	-	-	(42,900)	-	-	(55,842)
Total Other Changes	-	229,000	8,470	20,000	50,000	334,528
Revenues and Other Sources Over Expenditures and Other Changes	195	229,000	9,004	7,418	50,000	324,510
Fund balances at beginning of year	31,171	-	85,158	21,961	-	433,259
Fund Balances at End of Year	$ 31,366	$ 229,000	$ 94,162	$ 29,379	$ 50,000	$ 757,769

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2023

Valuation		
Real estate		$ 232,505,100
Personal property		212,200
Total Valuation		$ 232,717,300
Assessment		
Valuation x Rate - $232,717,300 x 0.013290	$ 3,092,813	
Supplemental taxes	4,297	
Total Assessment Charged to Collector		$ 3,097,110
Collection and Credits		
Abatements	7,060	
Cash collections	2,899,740	
Total Collection and Credits		2,906,800
2023 Taxes Receivable - June 30, 2023		$ 190,310

See accompanying independent auditors' report.

PURDY POWERS & COMPANY

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 Selectboard 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, 2023, and we have issued our report thereon dated May 1, 2024, 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.

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Our audit was performed for the purpose of forming an opinion on the financial statements of the Town of Fayette, Maine taken as a whole. The accompanying Reconciliation of Annual Financial Data Submitted to the NEO Financial System to Audited Financial Statements is presented for purposes of additional analysis as required by regulation of the Maine Department of Education and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

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

Purdy Powers + Co.
Professional Association

Portland, Maine
May 1, 2024

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

Town of Fayette School Department

As of June 30, 2023

	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	$ 2,683,894	$ 523,461	$ 2,683,894	$ 2,368,923	$ 205,375	$ 217,513
Reconciling Items:						
Record Maine PERS on behalf payments	-	88,437	-	88,437	-	-
Recognize funding from Town	-	2,084,783	-	-	-	-
Record additional expenditures	-	-	-	7,177	-	-
Recognize reimbursement from/ transfer to	-	42,900	-	51,370	-	-
Reverse revenues recorded in previous fiscal year	-	(59,580)	-	-	(114,396)	-
Recognition of transfer between funds	-	-	-	64,654	64,654	-
Additional grant revenues	-	-	-	-	81,805	-
Amounts Reported per Audited Financial Statements	$ 2,683,894	$ 2,680,001	$ 2,683,894	$ 2,580,561	$ 237,438	$ 217,513

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*

	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Town's proportion of the net pension liability (asset)	0.0015%	0.0016%	0.0012%	0.0016%	0.0018%	0.0021%	0.0019%	0.0034%	0.0029%
Town's proportionate share of the net pension liability (asset)	$ 22,645	$ 13,795	$ 20,338	$ 23,073	$ 24,465	$ 30,140	$ 34,061	$ 45,688	$ 31,438
State's proportionate share of the net pension liability (asset) associated with the Town	577,424	315,870	568,147	425,315	466,941	482,213	488,594	369,184	299,176
Total	$ 600,069	$ 329,665	$ 588,485	$ 448,388	$ 491,406	$ 512,353	$ 522,655	$ 414,872	$ 330,614
Town's covered-employee payroll	$ 461,353	$ 490,895	$ 396,855	$ 480,673	$ 464,760	$ 403,473	$ 313,626	$ 310,156	$ 310,156
Town's portortionate share of the net pension liability (asset) as a percentage of its covered employee payroll	4.908%	2.810%	5.125%	4.800%	5.264%	7.470%	10.860%	14.731%	10.136%
Plan fiduciary net position as a percentage of the total pension liability	85.790%	90.900%	81.030%	82.730%	82.900%	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 nine years are shown

See accompanying independent auditors' report.

Schedule of Town Contributions

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Contractually required contribution	$ 21,850	$ 22,915	$ 19,691	$ 18,925	$ 20,251	$ 17,079	$ 14,375	$ 14,801	$ 13,610
Contributions in relation to the contractually required contribution	21,850	22,915	19,691	18,925	20,251	17,079	14,375	14,801	13,610
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered-employee payroll	$ 461,353	$ 490,895	$ 396,855	$ 480,673	$ 464,760	$ 403,473	$ 325,239	$ 313,626	$ 310,156
Contributions as a percentage of covered-employee payroll	4.736%	4.668%	4.962%	3.937%	4.357%	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 nine years are shown.

See accompanying independent auditors' report.

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

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Town's proportion of net OPEB liability	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Town's proportionate share of the net OPEB liability	$ -	$ -	$ -	$ -	$ -	$ -
State of Maine's proportionate share of the net pension liability	6,277	2,818	6,153	5,136	6,582	6,257
Total	$ 6,277	$ 2,818	$ 6,153	$ 5,136	$ 6,582	$ 6,257
Town's covered employee payroll	$ 461,353	$ 490,895	$ 396,855	$ 480,673	$ 464,760	$ 403,473
Town's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	52.39%	62.90%	49.51%	49.22%	48.04%	47.29%
Contractually required contributions	$ -	$ -	$ -	$ -	$ -	$ -
Contributions made in relation to contractually required amounts	-	-	-	-	-	-
Contribution excess (deficiency)	$ -	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	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 six years are shown.

See accompanying independent auditors' report.

Notes to the Required Supplemental Information

Town of Fayette, Maine

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

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

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

Notes to the Schedule of Changes in the Town's Proportionate Share of the MEPERS Plan Net 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, 2023.

See accompanying independent auditors' report.

Municipal Expenditure Budget	2020	2021	2022	2023	2024	2025
General Government ART 25	$303,455	$303,455	$409,693	$387,179	$407,670	$419,721
Public Safety ART 26	$88,012	$88,012	$136,584	$107,323	$112,379	$113,780
Debt Service Pages 19&20	$215,300	$215,300	$153,230	$57,220	$41,057	$62,806
Public Works Pages 21-24	$467,184	$467,184	$508,961	$524,793	$476,065	$524,976
Capital Reserves Pages 25-31	$40,000	$40,000	$100,000	$269,000	$390,000	$540,000
Health Reserve Page 32	$10,000	$10,000	$25,000	$20,000	$20,000	$20,000
Solid Waste Page 34	$73,578	$73,578	$75,929	$76,231	$88,657	$93,740
Library &Recreation Page 35	$12,428	$12,428	$12,628	$12,628	$17,000	$22,129
TOTALS	$1,214,957	$1,214,957	$1,392,025	$1,454,374	$1,552,828	$1,797,152
	2020	2021	2022	2023	2024	2025
COUNTY	$172,465	$197,227	$197,373	$206,800	$212,825	$264,400
MUNICIPAL	$794,256	$794,256	$777,600	$ 712,381	$800,848	$968,178
SCHOOL	$2,051,238	$2,074,455	$2,084,856	$2,084,783	$2,080,104	$2,080,967
TOTALS	$3,017,959	$3,065,938	$3,059,829	$3,003,964	$3,093,777	$3,313,545
Tax Rate Per $1000	$18.75	$18.85	$18.85	$13.29	$13.35	

Fayette School Deprtment
Financial Performance History

EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Regular Instruction	1,198,444	1,288,011	1,358,101	1,394,713	1,576,325	1,370,496	1,351,628
Special Education	257,405	284,803	168,711	282,877	306,197	323,034	404,487
Career & Tech Ed	0	0					
Other Instruction	0	0					
Student & Staff Support	97,126	85,740	97,081	112,712	143,444	145,268	154,170
System Administration	79,331	85,908	89,223	90,787	84,031	98,437	128,304
School Administration	123,411	139,703	144,170	145,231	148,861	87,731	106,944
Trans &Buses	125,148	125,923	142,605	129,799	132,950	155,489	161,689
Facilities Maintenance	123,899	127,571	132,836	134,703	168,115	195,299	223,659
Debt Service & Other	24,978	24,852	24,784	23,971	23,971	23,636	23,511
Food Service	19,175	19,717	19,717	92,111	50,000	62,405	65,344
Capital					50,000	0	0
Totals	2,048,917	2,182,228	2,177,228	2,406,904	2,683,894	2,461,795	2,619,736
REVENUES							
State Share EPS	55,401	100,990	214,988	152,048	410,611	380,828	538,769
Local Share EPS	1,259,061	1,345,500	1,341,656	1,353,138	1,271,847	1,306,178	1,308,443
Additional Local Funds	734,455	705,738	625,584	731,718	812,936	774,789	772,524
Transfer-undesignated fund	0	30,000		150,000	138,500		
Transfer- Munici Educat Fund				20,000	50,000		
Food Service Reimbursement							
Totals	2,048,917	2,182,228	2,182,228	2,406,904	2,683,894	2,461,795	2,619,736
	2018-2019	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**
Local Property Tax to Raise	1,993,516	2,051,238	1,967,240	2,084,856	2,084,783	2,080,967	2,080,967

Fayette School Dept
24/25 BUDGET

Report # 13246

Statement Code: BUDGET

Account Number / Description	Blank 7/1/2024 - 6/30/2025	24/25 REQUESTS 7/1/2024 - 6/30/2025	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023	3 Years Prior Actual 7/1/2021 - 6/30/2022
0000 Undesignated						
1. 1000-0000-0000-41211-100 LOCAL FOUNDATION ALLOCATION		(1,308,443.00)	(1,306,178.00)	0.00	0.00	(1,353,138.33)
2. 1000-0000-0000-41213-100 ADDITIONAL LOCAL FUNDS		(772,524.00)	(774,789.00)	0.00	0.00	(731,718.00)
3. 1000-0000-0000-43111-100 REVENUE:STATE FND.ALLOCATION		(538,769.00)	(380,828.00)	(222,149.83)	(454,223.40)	(273,321.07)
TOTAL 0000 Undesignated		$(2,619,736.00)	$(2,461,795.00)	$(222,149.83)	$(454,223.40)	$(2,358,177.40)
2120 GUIDANCE SERVICES						
4. 1000-0000-2120-51010-010 SALARIES/GUIDANCE		0.00	0.00	0.00	0.00	2,061.42
5. 1000-0000-2120-52210-010 MEDICARE/GUIDANCE		0.00	0.00	0.00	0.00	29.92
6. 1000-0000-2120-52310-010 EMPLYR MSR CONTRI/GUIDANCE		0.00	0.00	0.00	0.00	79.18
7. 1000-0000-2120-52710-010 WORKERS COMP/GUIDANCE		0.00	0.00	0.00	0.00	27.00
8. 1000-0000-2120-53000-010 PURCHASED SVCS/GUIDANCE		4,500.00	4,500.00	0.00	0.00	0.00
TOTAL 2120 GUIDANCE SERVICES		$4,500.00	$4,500.00	$0.00	$0.00	$2,197.52
2130 HEALTH SERVICES						
9. 1000-0000-2130-51010-010 SALARIES/NURSE/HEALTH		15,725.00	16,269.00	8,435.00	8,180.30	5,110.56
10. 1000-0000-2130-52210-010 MEDICARE/NURSE/HEALTH		228.00	236.00	122.29	118.59	74.12
11. 1000-0000-2130-52310-010 EMPLYR MSR /NURSE/HEALTH		703.00	727.00	377.04	314.12	221.34
12. 1000-0000-2130-52610-010 UNEMPLOYMENT/NURSE/HEALTH		58.00	58.00	58.00	0.00	0.00
13. 1000-0000-2130-52615-010 FMLA/NURSE/HEALTH		158.00	0.00	0.00	0.00	0.00
14. 1000-0000-2130-52710-010 WORKERS COMP/NURSE/HEALTH		32.00	32.00	32.00	32.00	32.00
15. 1000-0000-2130-53000-010 PURCHASED SERVICES/NURSE/HEAI		850.00	850.00	804.00	600.00	600.00
16. 1000-0000-2130-53300-010 PROF.DEVELOPMENT/NURSE/HEALT		250.00	250.00	0.00	0.00	0.00
17. 1000-0000-2130-54310-010 REPAIR & MAINT/EQUIP/NURSE/HEA		100.00	100.00	75.00	0.00	0.00
18. 1000-0000-2130-56000-010 SUPPLIES/NURSE/HEALTH		1,150.00	600.00	1,157.41	352.64	1,452.41
19. 1000-0000-2130-57300-010 EQUIPMENT/NURSE/HEALTH		935.00	0.00	0.00	0.00	0.00
TOTAL 2130 HEALTH SERVICES		$20,189.00	$19,122.00	$11,060.74	$9,597.65	$7,490.43
2213 IMPROVEMENT OF INSTRUCTION						
20. 1000-0000-2213-51010-010 SALARIES/IMPROV OF INSTRUC		1,100.00	1,100.00	0.00	1,100.00	0.00
21. 1000-0000-2213-52210-010 MEDICARE/IMPROV OF INSTR		16.00	16.00	0.00	15.95	0.00

Fayette School Dept
24/25 BUDGET

Account Number / Description	Blank 7/1/2024 - 6/30/2025	24/25 REQUESTS 7/1/2024 - 6/30/2025	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023	3 Years Prior Actual 7/1/2021 - 6/30/2022
22. 1000-0000-2213-52310-010 EMPLYR MSR CONTRI/IMP OF INSTR		49.00	49.00	0.00	42.24	0.00
23. 1000-0000-2213-52615-010 FMLA/IMPROV OF INSTRUCTION		11.00	0.00	0.00	0.00	0.00
TOTAL 2213 IMPROVEMENT OF INSTRUCTION		$1,176.00	$1,165.00	$0.00	$1,158.19	$0.00
2220 LIBRARY SERVICES						
24. 1000-0000-2220-51020-010 SALARIES/ED TECH/LIBRARY		6,682.00	6,552.00	4,948.10	2,854.40	3,598.00
25. 1000-0000-2220-52220-010 MEDICARE/ED TECH/LIBRARY		97.00	95.00	71.76	41.38	52.17
26. 1000-0000-2220-52320-010 EMPLR MSR CONTRI/ED TECH/LIBR.		299.00	293.00	221.17	109.60	138.17
27. 1000-0000-2220-52620-010 UNEMPLOYMENT/ED TECH/LIBRAR'		50.00	50.00	50.00	0.00	0.00
28. 1000-0000-2220-52625-010 FLMA/LIBRARY		67.00	0.00	0.00	0.00	0.00
29. 1000-0000-2220-52720-010 WORKERS COMP/ED TECH/LIBRARY		48.00	48.00	48.00	0.00	48.00
30. 1000-0000-2220-56000-010 SUPPLIES/LIBRARY		650.00	400.00	49.16	1,233.86	470.00
TOTAL 2220 LIBRARY SERVICES		$7,893.00	$7,438.00	$5,388.19	$4,239.24	$4,306.34
2230 TECHNOLOGY						
31. 1000-0000-2230-51010-010 SALARY/TECHNOLOGY		65,000.00	55,167.00	44,558.01	53,560.00	52,000.00
32. 1000-0000-2230-52110-010 H&D/TECHNOLOGY		11,400.00	11,012.00	10,699.02	6,990.59	0.00
33. 1000-0000-2230-52210-010 MEDICARE/TECHNOLOGY		943.00	800.00	646.17	793.54	797.50
34. 1000-0000-2230-52310-010 EMPLYR MSR/TECHNOLOGY		2,906.00	2,466.00	1,951.56	2,056.60	1,996.80
35. 1000-0000-2230-52615-010 FMLA/TECHNOLOGY		650.00	0.00	0.00	0.00	0.00
36. 1000-0000-2230-53000-010 PURCHASED SVCS/TECHNOLOGY		1,000.00	0.00	0.00	0.00	0.00
37. 1000-0000-2230-53300-010 PROF DEVELOPMENT/TECHNOLOG'		1,000.00	0.00	0.00	0.00	0.00
38. 1000-0000-2230-56000-010 SUPPLIES/TECHNOLOGY		1,706.00	535.00	763.98	0.00	0.00
39. 1000-0000-2230-56500-010 COMP SOFTWARE (PWRSCH/ADS)TE		23,279.00	21,063.00	15,607.81	18,770.91	17,915.63
40. 1000-0000-2230-57340-010 COMPUTER EQUIP/TECHNOLOGY		10,528.00	20,000.00	10,088.52	21,237.93	100.00
TOTAL 2230 TECHNOLOGY		$118,412.00	$111,043.00	$84,315.07	$103,409.57	$72,809.93
2240 ASSESSMENT						
41. 1000-0000-2240-53200-010 PROFESS.SVCS/ASSESSMENT		2,000.00	2,000.00	0.00	187.50	0.00
TOTAL 2240 ASSESSMENT		$2,000.00	$2,000.00	$0.00	$187.50	$0.00

Fayette School Dept
24/25 BUDGET

Account Number / Description	Blank 7/1/2024 - 6/30/2025	24/25 REQUESTS 7/1/2024 - 6/30/2025	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023	3 Years Prior Actual 7/1/2021 - 6/30/2022
2310 SCHOOL BOARD						
42. 1000-0000-2310-53300-010 PROFESSIONAL DEV/SCHOOL BOAR		1,500.00	1,500.00	500.00	2,250.00	1,950.00
43. 1000-0000-2310-53450-010 PROF SVCS/LEGAL/SCHOOL BOARD		8,000.00	5,000.00	254.80	3,139.24	7,186 35
44. 1000-0000-2310-53460-010 PROF SVCS/AUDIT/SCHOOL BOARD		8,500.00	8,500.00	7,600.00	5,250.00	7,250.00
45. 1000-0000-2310-55200-010 INSURANCE/SCHOOL BOARD		4,560.00	5,444.00	4,184.00	5,394.00	3,981.00
46. 1000-0000-2310-55400-010 ADVERTISING/SCHOOL BOARD		1,000.00	1,000.00	0.00	619.00	335.00
47. 1000-0000-2310-58100-010 DUES & FEES/SCHOOL BOARD		814.00	775.00	0.00	775.00	964.66
TOTAL 2310 SCHOOL BOARD		**$24,374.00**	**$22,219.00**	**$12,538.80**	**$17,427.24**	**$21,667.01**
2320 OFFICE OF SUPT						
48. 1000-0000-2320-51040-010 SALARIES/SUPERINTENDENT		25,000.00	22,500.00	22,458.91	31,813.02	22,440.02
49. 1000-0000-2320-51180-010 SALARIES/BK/SECRETARY		41,943.00	40,330.00	32,574.15	40,044.18	37,290.24
50. 1000-0000-2320-52180-010 H & D BK/SECRETARY		29,303.00	2,611.00	2,536.11	2,459.04	2,349.64
51. 1000-0000-2320-52240-010 MEDICARE/SUPERINTENDENT		363.00	326.00	325.69	461.21	325.30
52. 1000-0000-2320-52280-010 SS & MED/ BK/SECRETARY		3,208.00	3,352.00	2,759.40	3,331.08	3,120.47
53. 1000-0000-2320-52340-010 EMPLY MSR CONTRI./SUPT		850.00	1,006.00	0.00	530.14	861.68
54. 1000-0000-2320-52640-010 UNEMPLOYMENT/SUPERINTENDEN		266.00	266.00	217.75	0.00	0.00
55. 1000-0000-2320-52645-010 FMLA/SUPERINTENDENT		250.00	0.00	0.00	0.00	0.00
56. 1000-0000-2320-52675-010 FMLA BKKPR/SEC		420.00	0.00	0.00	0.00	0.00
57. 1000-0000-2320-52680-010 UNEMPLOYMENT/BK/SECRETARY		401.00	401.00	0.00	0.00	0.00
58. 1000-0000-2320-52740-010 WC/SUPERINTENDENT		144.00	144.00	144.00	144.00	144.00
59. 1000-0000-2320-52780-010 WC/BK/SECRETARY		232.00	232.00	232.00	232.00	232.00
60. 1000-0000-2320-52980-010 CASH IN LIEU/BOOKKEEPER		0.00	3,500.00	3,500.00	3,500.00	3,500.00
61. 1000-0000-2320-53300-010 PROFESSIONAL DEV-SUPERINTENDI		300.00	300.00	0.00	50.00	183.00
62. 1000-0000-2320-55800-010 TRAVEL/SUPERINTENDENT		150.00	150.00	0.00	253.30	46.80
63. 1000-0000-2320-58100-010 DUE & FEES/SUPERINTENDENT		1,100.00	1,100.00	975.00	855.00	325.00
TOTAL 2320 OFFICE OF SUPT		**$103,930.00**	**$76,218.00**	**$65,723.01**	**$83,672.97**	**$70,818.15**
2410 OFFICE OF PRINCIPAL						
64. 1000-0000-2410-51040-010 SALARIES/PRINCIPAL		57,000.00	42,500.00	34,875.04	84,063.08	72,610.98

Fayette School Dept
24/25 BUDGET

Account Number / Description	Blank 7/1/2024 - 6/30/2025	24/25 REQUESTS 7/1/2024 - 6/30/2025	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Actual 7/1/2023 - 6/30/2024	2 Years Prior Actual 7/1/2022 - 6/30/2023	3 Years Prior Actual 7/1/2021 - 6/30/2022
65. 1000-0000-2410-51180-010 SALARIES/SECRETARY		26,327.00	25,313.00	20,445.60	24,107.98	23,405.98
66. 1000-0000-2410-51230-010 SALARIES/SECRETARY/SUB		1,800.00	1,800.00	2,156.75	3,263.56	1,900.29
67. 1000-0000-2410-52140-010 H&D/PRINCIPAL		0.00	0.00	0.00	30,196.44	28,989.92
68. 1000-0000-2410-52180-010 H&D/SECRETARY		7,184.00	6,946.00	6,200.18	6,550.20	6,290.77
69. 1000-0000-2410-52230-010 SS&MEDICARE/SECRETARY SUB		138.00	138.00	165.00	249.65	145.39
70. 1000-0000-2410-52240-010 MEDICARE/PRINCIPAL		827.00	616.00	497.70	1,219.10	1,053.00
71. 1000-0000-2410-52280-010 SS & MEDICARE/SECRETARY		1,936.00	1,936.00	1,564.92	1,844.44	1,790.88
72. 1000-0000-2410-52340-010 EMPLR MSR CONTRI/PRINCIPAL		2,548.00	1,900.00	1,503.57	3,228.40	2,788.24
73. 1000-0000-2410-52630-010 UNEMPLOYMENT/SECRETARY SUB		12.00	12.00	0.00	0.00	0.00
74. 1000-0000-2410-52635-010 FMLA/SECRE/SUB		18.00	0.00	0.00	0.00	0.00
75. 1000-0000-2410-52640-010 UNEMPLOYMENT/PRINCIPAL		484.00	484.00	0.00	0.00	0.00
76. 1000-0000-2410-52645-010 FMLA/PRINCIPAL		570.00	0.00	0.00	0.00	0.00
77. 1000-0000-2410-52675-010 FMLA/SECRE/PRINCIPAL		264.00	0.00	0.00	0.00	0.00
78. 1000-0000-2410-52680-010 UNEMPLOYMENT/SECRETARY		208.00	208.00	0.00	0.00	0.00
79. 1000-0000-2410-52730-010 WORKERS COMP/ SECRETARY SUB		9.00	9.00	9.00	9.00	9.00
80. 1000-0000-2410-52740-010 WORKERS COMP/PRINCIPAL		460.00	460.00	460.00	460.00	460.00
81. 1000-0000-2410-52780-010 WORKERS COMP/SECRETARY		145.00	145.00	145.00	145.00	145.00
82. 1000-0000-2410-52940-010 CASH IN LIEU/PRINCIPAL		1,750.00	0.00	0.00	0.00	0.00
83. 1000-0000-2410-53300-010 PROF DEVELOPMENT/PRINCIPAL		750.00	750.00	750.00	42.00	9.00
84. 1000-0000-2410-55310-010 POSTAGE/PRINCIPAL		1,000.00	1,000.00	9.50	994.40	979.16
85. 1000-0000-2410-55800-010 TRAVEL/PRINCIPAL		300.00	300.00	0.00	0.00	0.00
86. 1000-0000-2410-56000-010 SUPPLIES/PRINCIPAL		2,500.00	2,500.00	1,675.59	2,597.52	2,472.14
87. 1000-0000-2410-58100-010 DUES & FEES/PRINCIPAL		714.00	714.00	440.00	799.00	675.00
TOTAL 2410 OFFICE OF PRINCIPAL		**$106,944.00**	**$87,731.00**	**$70,897.85**	**$159,769.77**	**$143,724.75**
2600 OPERATION/MAINTENANCE						
88. 1000-0000-2600-51180-010 SALARIES/CUSTODIAN		64,764.00	61,261.00	47,992.44	52,276.68	35,215.16
89. 1000-0000-2600-52180-010 H&D INSURANCE/CUSTODIAN		11,973.00	11,576.00	11,247.18	10,962.94	6,913.24
90. 1000-0000-2600-52280-010 SS & MEDICARE/CUSTODIAN		4,954.00	4,688.00	3,671.46	3,999.28	2,694.05
91. 1000-0000-2600-52680-010 UNEMPLOYMENT/CUSTODIAN		579.00	579.00	0.00	0.00	0.00

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92. 1000-0000-2600-52685-010 FMLA/CUSTODIAN		648.00	0.00	0.00	0.00	0.00
93. 1000-0000-2600-52780-010 WORKERS COMP/CUSTODIAN		2,909.00	2,909.00	1,758.00	2,909.00	2,909.00
94. 1000-0000-2600-53300-010 PROF DEVELOPMENT/CUSTODIAN		400.00	400.00	0.00	0.00	234.00
95. 1000-0000-2600-53490-010 PROF SERVICES/OPER/MAINT		5,016.00	4,543.00	2,877.90	3,705.07	2,644.69
96. 1000-0000-2600-54200-010 CONTRACTED SERVICES/OPER/MAII		8,200.00	5,600.00	1,925.00	5,045.48	3,928.03
97. 1000-0000-2600-54310-010 REPAIR & MAINTENANCE/OPER/MAI		16,000.00	16,200.00	24,300.91	17,911.05	10,734.95
98. 1000-0000-2600-55200-010 PROPERTY INSURANCE/OPER/MAIN		12,442.00	9,643.00	11,415.00	8,766.00	7,437.00
99. 1000-0000-2600-55320-010 TELEPHONE/OPER/MAINT		2,874.00	3,500.00	1,508.37	5,134.86	4,465.68
100. 1000-0000-2600-55800-010 TRAVEL-OPER/MAINT		600.00	600.00	214.28	244.56	350.00
101. 1000-0000-2600-56000-010 SUPPLIES/OPER/MAINT		21,000.00	7,500.00	8,468.53	5,331.62	9,155.89
102. 1000-0000-2600-56220-010 ELECTRICITY/OPER/MAINT		21,000.00	18,000.00	15,485.12	19,092.58	15,439.14
103. 1000-0000-2600-56230-010 BOTTLES GAS/OPER/MAINT		1,000.00	1,000.00	958.90	883.92	0.00
104. 1000-0000-2600-56240-010 HEATING/OPER/MAINT		41,000.00	41,000.00	18,263.83	39,972.00	24,809.96
105. 1000-0000-2600-57300-010 EQUIPMENT/OPER/MAINT		8,000.00	3,300.00	911.27	0.00	174.06
106. 1000-0000-2600-58100-010 DUES & FEES/OPER/MAINT		300.00	3,000.00	115.00	118.00	298.00
TOTAL 2600 OPERATION/MAINTENANCE		$223,659.00	$195,299.00	$151,113.19	$176,353.04	$127,402.85
2700 TRANSPORTATION						
107. 1000-0000-2700-51180-010 SALARY/BUS DRIVER		61,526.00	57,752.00	44,879.45	51,564.65	47,508.61
108. 1000-0000-2700-52180-010 H & D INSURANCE/BUS DRIVER		11,400.00	11,012.00	10,699.02	10,340.68	6,706.64
109. 1000-0000-2700-52280-010 SS & MEDICARE/BUS DRIVER		4,982.00	4,694.00	3,616.93	4,220.13	3,848.60
110. 1000-0000-2700-52675-010 FMLA/BUS DRIVER		615.00	0.00	0.00	0.00	0.00
111. 1000-0000-2700-52680-010 UNEMPLOYMENT/BUS DRIVER		593.00	593.00	0.00	0.00	0.00
112. 1000-0000-2700-52780-010 WORKERS COMP/BUS DRIVER		4,832.00	4,832.00	2,151.00	2,126.00	2,251.00
113. 1000-0000-2700-52980-010 CASH IN LIEU/SEC/BUS DRIVER		3,600.00	3,600.00	2,400.00	3,600.00	2,800.00
114. 1000-0000-2700-53300-010 PROF DEV/TRANSPORTATION		3,500.00	500.00	0.00	0.00	95.00
115. 1000-0000-2700-54300-010 EQUIPMENT REPAIR/TRANSPORTAT		10,000.00	17,000.00	7,518.10	33,909.12	10,484.86
116. 1000-0000-2700-55200-010 VEHICLE/GAR KEEPERS INSURANCI		2,730.00	2,191.00	2,505.00	1,992.00	2,315.00
117. 1000-0000-2700-55800-010 TRAVEL/TRANSPORATION		200.00	200.00	0.00	63.20	78.36
118. 1000-0000-2700-56000-010 SUPPLIES/TRANSPORTATION		1,000.00	1,000.00	5.00	213.38	43.38

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119. 1000-0000-2700-56290-010 FUEL/TRANSPORTATION		21,500.00	21,500.00	8,967.59	19,142.31	7,336.88
120. 1000-0000-2700-57300-010 EQUIPMENT/TRANSPORTATION		1,500.00	7,148.00	5,613.14	1,157.96	0.00
121. 1000-0000-2700-58100-010 DUES & FEES/TRANSPORTATION		250.00	250.00	188.15	364.00	254.00
122. 1000-0000-2700-58310-010 PRINCIPAL-BUS PURCHASE		28,528.00	23,217.00	56,630.57	23,216.24	23,216.24
123. 1000-0000-2700-58320-010 INTEREST-BUS PURCHASE		4,933.00	0.00	0.00	0.00	0.00
TOTAL 2700 TRANSPORTATION		**$161,689.00**	**$155,489.00**	**$145,173.95**	**$151,909.67**	**$106,938.57**
3100 FOOD SERVICE						
124. 1000-0000-3100-51180-010 SALARY/FOOD SERVICE		49,650.00	47,741.00	38,611.95	46,609.00	45,000.02
125. 1000-0000-3100-52180-010 H&D/FOOD SERVICE		11,400.00	11,012.00	10,699.02	10,386.62	9,248.28
126. 1000-0000-3100-52280-010 SS& MED/FOOD SERVICE		3,798.00	3,652.00	2,953.83	3,565.69	3,442.66
127. 1000-0000-3100-52675-010 FMLA/ FOOD SERVICE		496.00	0.00	0.00	0.00	0.00
128. 1000-0000-3100-54310-010 REPAIR & MAINT/EQUIP/NUTRITION		0.00	0.00	1,407.50	867.78	3,787.20
129. 1000-0000-3100-55810-010 TRAVEL - FOOD SERVICE		0.00	0.00	209.68	0.00	0.00
130. 1000-0000-3100-56000-010 SUPPLIES/FOOD SERVICE		0.00	0.00	36,858.74	40,197.40	68,224.49
131. 1000-0000-3100-58100-010 DUES & FEES /NUTRITION		0.00	0.00	202.00	309.99	190.00
TOTAL 3100 FOOD SERVICE		**$65,344.00**	**$62,405.00**	**$90,942.72**	**$101,936.48**	**$129,892.65**
5100 DEBT SERVICE						
132. 1000-0000-5100-58310-010 PRINCIPAL/DEBT SERVICE		22,500.00	22,500.00	22,500.00	22,500.00	22,500.00
133. 1000-0000-5100-58320-010 INTEREST/DEBT SERVICE		1,011.00	1,136.00	722.00	1,537.21	7,010.89
TOTAL 5100 DEBT SERVICE		**$23,511.00**	**$23,636.00**	**$23,222.00**	**$24,037.21**	**$29,510.89**
1000 INSTRUCTION						
134. 1000-1100-1000-51010-010 SALARIES/PROF/INSTR		300,404.00	308,992.00	181,190.17	301,068.96	274,783.14
135. 1000-1100-1000-51020-010 SALARIES/ED TECH/INSTR		44,915.00	38,778.00	18,106.98	25,600.60	15,583.29
136. 1000-1100-1000-51230-010 SALARIES/SUBS/INSTRU		10,000.00	10,000.00	6,932.00	6,203.04	14,862.51
137. 1000-1100-1000-52110-010 H & D INS/PROF/INSTRUC		88,656.00	110,765.00	69,782.19	58,569.01	71,156.21
138. 1000-1100-1000-52210-010 MEDICARE/PROF/INSTR		4,408.00	4,606.00	2,670.66	4,684.67	3,996.68
139. 1000-1100-1000-52220-010 MEDICARE/ED TECH/INSTR		652.00	615.00	297.38	423.51	252.92
140. 1000-1100-1000-52230-010 MEDICARE/SUB/INSTRU		765.00	765.00	277.25	340.25	410.62

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141. 1000-1100-1000-52310-010 EMPLR MSR CONTRI/PROF/INSTRU(		13,589.00	14,064.00	7,769.08	11,632.09	10,463.37
142. 1000-1100-1000-52320-010 EMPLR MSR CONTRI/ED TECH/INST		2,008.00	1,733.00	809.37	994.62	657.16
143. 1000-1100-1000-52610-010 UNEMPLOYMENT/PROF/INSTR		2,315.00	2,315.00	763.25	325.75	1,473.64
144. 1000-1100-1000-52615-010 FMLA/PROF/INSTR		3,034.00	0.00	0.00	0.00	0.00
145. 1000-1100-1000-52620-010 UNEMPLOYMENT/ED TECH/INSTR		945.00	945.00	0.00	325.75	0.00
146. 1000-1100-1000-52625-010 FMLA/ED TECH/INSTR		485.00	0.00	0.00	0.00	0.00
147. 1000-1100-1000-52630-010 UNEMPLOYMENT/SUB/INSTR		88.00	88.00	0.00	0.00	0.00
148. 1000-1100-1000-52635-010 FMLA/SUB/INSTR		100.00	0.00	0.00	0.00	0.00
149. 1000-1100-1000-52710-010 WORKERS COMP/PROF/INSTR		1,646.00	1,646.00	1,646.00	1,646.00	0.00
150. 1000-1100-1000-52720-010 WORKERS COMP/ED TECH/INSTR		339.00	339.00	339.00	339.00	0.00
151. 1000-1100-1000-52730-010 WORKERS COMP/SUB/INSTRU		45.00	45.00	45.00	45.00	0.00
152. 1000-1100-1000-52910-010 CASH-IN-LIEU/PROF INSTR		3,000.00	3,000.00	3,000.00	3,000.00	2,250.00
153. 1000-1100-1000-52920-010 CASH IN LIEU ED TECH		3,600.00	3,600.00	2,400.00	3,600.00	1,800.00
154. 1000-1100-1000-53300-010 PROF DEVELOP/INSTR		5,500.00	3,000.00	1,893.00	2,468.75	3,000.00
155. 1000-1100-1000-54310-010 REPAIR & MAINT/INSTRU		500.00	500.00	399.00	379.00	359.00
156. 1000-1100-1000-54311-010 CONT MAINT AGREE/COPIER/INSTR		2,040.00	2,040.00	690.80	1,547.09	1,721.90
157. 1000-1100-1000-54440-010 EQUIPMENT LEASE/COPIER/INSTR		3,708.00	3,708.00	3,111.00	3,773.24	2,833.77
158. 1000-1100-1000-55610-010 TUITION 6-8		333,626.00	333,031.00	147,715.09	342,332.81	370,886.45
159. 1000-1100-1000-55810-010 TRAVEL/INSTR		400.00	400.00	0.00	0.00	32.16
160. 1000-1100-1000-56100-010 SUPPLIES/INSTRU		10,000.00	10,000.00	8,376.36	11,067.93	5,773.12
161. 1000-1100-1000-56400-010 TEXTBOOK/WORKBOOK/INSTR		1,000.00	1,000.00	0.00	0.00	7,976.41
162. 1000-1100-1000-56500-010 COMPUTER SOFTWARE		3,000.00	3,000.00	2,237.00	1,000.00	48.01
163. 1000-1100-1000-57300-010 EQUIPMENT/INSTR		2,000.00	2,000.00	717.70	690.50	0.00
164. 1000-1100-1000-58100-010 DUES & FEES/INSTR		1,500.00	1,500.00	1,364.50	1,045.00	788.00
TOTAL 1000 INSTRUCTION		**$844,268.00**	**$862,475.00**	**$462,532.78**	**$783,102.57**	**$791,108.36**
1000 INSTRUCTION						
165. 1000-1200-1000-55610-990 TUITION/SECONDARY 9-12		464,424.00	426,016.00	212,603.41	476,601.28	469,455.23
166. 1000-1200-1000-55630-990 TUITION/PRIVATE		28,196.00	66,565.00	26,600.24	0.00	51,712.10
167. 1000-1200-1000-55680-990 INSURED VALUE FACTOR		1,692.00	3,995.00	1,596.02	3,767.55	3,102.72

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TOTAL 1000 INSTRUCTION		**$494,312.00**	**$496,576.00**	**$240,799.67**	**$480,368.83**	**$524,270.05**
1000 INSTRUCTION						
168. 1000-2100-1000-51020-950 SALARIES/ED TECH/SP ED		55,976.00	53,806.00	37,532.48	48,440.23	46,524.57
169. 1000-2100-1000-51230-950 SALARIES/ED TECH SUBS/SP ED		800.00	800.00	0.00	0.00	5,906.50
170. 1000-2100-1000-52120-950 H & D INSURANCE/ED TECH/SP ED		11,400.00	11,012.00	286.62	252.67	206.73
171. 1000-2100-1000-52220-950 MEDICARE/ED TECH/SP ED		864.00	832.00	613.76	806.91	2,191.24
172. 1000-2100-1000-52230-950 SS&MED/ETECH SUB/SPED		62.00	62.00	0.00	0.00	446.70
173. 1000-2100-1000-52320-950 EMPLR MSR CONTRI/ED TECH/SP EI		2,502.00	2,405.00	1,677.73	1,891.63	967.07
174. 1000-2100-1000-52620-950 UNEMPLOYMENT/ED TECH/SP ED		106.00	106.00	0.00	0.00	0.00
175. 1000-2100-1000-52625-950 FMLA/SPED ET		560.00	0.00	0.00	0.00	0.00
176. 1000-2100-1000-52630-950 UNEMPLOY/ED TECH SUB/SPED		3.00	3.00	0.00	0.00	0.00
177. 1000-2100-1000-52635-950 FMLA/SPED ET SUB		8.00	0.00	0.00	0.00	0.00
178. 1000-2100-1000-52720-950 WORKERS COMP/ED TECH/SP ED		214.00	214.00	214.00	214.00	0.00
179. 1000-2100-1000-52920-950 CASH IN LIEU/SPED ET		3,600.00	3,600.00	4,800.00	7,200.00	4,800.00
TOTAL 1000 INSTRUCTION		**$76,095.00**	**$72,840.00**	**$45,124.59**	**$58,805.44**	**$61,042.81**
1000 INSTRUCTION						
180. 1000-2200-1000-51010-950 SALARIES/PROFESSIONAL/RES ROC		46,935.00	0.00	0.00	0.00	0.00
181. 1000-2200-1000-51230-950 SALARIES/SUBS/RES ROOM		400.00	400.00	0.00	0.00	0.00
182. 1000-2200-1000-52110-950 H & D INS/PROF/RES ROOM		22,716.00	0.00	0.00	0.00	0.00
183. 1000-2200-1000-52210-950 SS & MEDICARE/PROF/RES ROOM		680.00	0.00	0.00	0.00	0.00
184. 1000-2200-1000-52230-950 SS & MEDICARE/SUBS/RES ROOM		31.00	31.00	0.00	0.00	0.00
185. 1000-2200-1000-52310-950 EMPLY MSR CONTRI/RES ROOM		2,098.00	0.00	0.00	0.00	0.00
186. 1000-2200-1000-52615-950 FMLA/PROF/RES ROOM		470.00	0.00	0.00	0.00	0.00
187. 1000-2200-1000-52630-950 RESOURCE ROOM SUB UNEMPLOY!		0.00	4.00	0.00	0.00	0.00
188. 1000-2200-1000-52635-950 FMLA/SUB/RES ROOM		4.00	0.00	0.00	0.00	0.00
189. 1000-2200-1000-53300-950 PROFESSIONAL DEV/RES ROOM		0.00	0.00	0.00	0.00	1,155.00
190. 1000-2200-1000-54311-950 CONTR MAINT AGREE COPIER/RES		600.00	600.00	233.41	386.79	430.45
191. 1000-2200-1000-54440-950 EQUIPMENT LEASE COPIER/RES RM		960.00	960.00	816.20	1,309.02	708.41

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192. 1000-2200-1000-55610-950 TUITION-SP ED 6-8		70,302.00	110,895.00	50,646.66	142,870.22	93,446.47
193. 1000-2200-1000-55610-990 TUITION- SP ED 9-12		106,462.00	53,015.00	21,866.90	12,944.92	37,731.15
194. 1000-2200-1000-56100-950 SUPPLIES/RES ROOM		400.00	400.00	156.35	152.20	0.00
195. 1000-2200-1000-56400-950 BOOKS/PERIODICALS/RES ROOM		200.00	200.00	0.00	0.00	0.00
TOTAL 1000 INSTRUCTION		**$252,258.00**	**$166,505.00**	**$73,719.52**	**$157,663.15**	**$133,471.48**
2330 SPED ADMINISTRATION						
196. 1000-2500-2330-51040-900 SPED DIRECTOR SALARY		19,000.00	42,500.00	34,327.02	61,940.06	60,136.04
197. 1000-2500-2330-51180-900 SALARIES/SECRETARY/SPED ADM		8,775.00	8,438.00	6,815.13	8,036.08	7,802.08
198. 1000-2500-2330-52180-900 H&D/SECRETARY/SPED ADM		2,395.00	2,315.00	2,249.49	2,183.40	2,096.97
199. 1000-2500-2330-52240-900 SPED DIRECTOR MEDICARE		276.00	616.00	523.08	948.80	915.54
200. 1000-2500-2330-52280-900 SS & MED/SECRETARY/SPED ADM		671.00	645.00	521.01	614.64	596.70
201. 1000-2500-2330-52340-900 SPED DIRECTOR EMPLYR MSR		850.00	1,900.00	1,503.57	2,378.48	2,309.28
202. 1000-2500-2330-52640-900 SPED DIRECTOR UNEMPLOY.		70.00	70.00	0.00	0.00	0.00
203. 1000-2500-2330-52645-900 FMLA/SPED DIRECTOR		190.00	0.00	0.00	0.00	0.00
204. 1000-2500-2330-52680-900 UNEMPLOYMENT/SPED ADM		69.00	69.00	0.00	0.00	0.00
205. 1000-2500-2330-52685-900 FMLA/SEC/SPED ADM		88.00	0.00	0.00	0.00	0.00
206. 1000-2500-2330-52740-900 WORKERS COMP/SPED ADM		51.00	51.00	51.00	51.00	0.00
207. 1000-2500-2330-52780-900 WORKERS COMP/SPED ADMIN		49.00	49.00	49.00	49.00	0.00
208. 1000-2500-2330-52940-900 CASH-IN-LIEU/SPED DIRECTOR		1,750.00	3,500.00	1,750.00	3,500.00	3,000.00
209. 1000-2500-2330-53300-900 PROF DEV/SPED ADM		600.00	600.00	159.00	0.00	0.00
210. 1000-2500-2330-55810-900 SPED ADMINISTRATION TRAVEL		100.00	100.00	0.00	0.00	0.00
211. 1000-2500-2330-58120-900 DUES & FEES/EDMS		1,200.00	1,200.00	380.00	1,200.00	1,100.00
TOTAL 2330 SPED ADMINISTRATION		**$36,134.00**	**$62,053.00**	**$48,328.30**	**$80,901.46**	**$77,956.61**
2140 PSYCHOLOGICAL SERVICES						
212. 1000-2800-2140-53440-950 PSYCHOLOGICAL SERVICES		7,500.00	5,500.00	0.00	5,500.00	4,175.00
TOTAL 2140 PSYCHOLOGICAL SERVICES		**$7,500.00**	**$5,500.00**	**$0.00**	**$5,500.00**	**$4,175.00**
2150 SPEECH SERVICES						
213. 1000-2800-2150-53440-950 SPEECH SERVICES		26,000.00	14,636.00	16,167.05	14,245.08	11,693.40

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TOTAL 2150 SPEECH SERVICES		**$26,000.00**	**$14,636.00**	**$16,167.05**	**$14,245.08**	**$11,693.40**
2160 OT SERVICES						
214. 1000-2800-2160-53440-950 OT SERVICES		6,500.00	1,500.00	2,469.99	2,363.65	1,562.50
TOTAL 2160 OT SERVICES		**$6,500.00**	**$1,500.00**	**$2,469.99**	**$2,363.65**	**$1,562.50**
1000 INSTRUCTION						
215. 1000-4900-1000-51010-950 SALARY GIFTED TALENTED		11,673.00	10,271.00	6,715.68	8,969.22	8,708.18
216. 1000-4900-1000-52210-950 MED/SS GIFTED TALENTED		170.00	149.00	97.41	130.00	126.36
217. 1000-4900-1000-52310-950 EMPLOYER MST/GT		522.00	459.00	300.22	346.67	334.36
218. 1000-4900-1000-52610-950 UNEMPLOYMENT/GT		62.00	62.00	0.00	0.00	0.00
219. 1000-4900-1000-52615-950 FMLA/GT TEACHER		117.00	0.00	0.00	0.00	0.00
220. 1000-4900-1000-52710-950 WC/GIFTED TALENTED		54.00	54.00	54.00	54.00	0.00
221. 1000-4900-1000-53300-950 PROFESSIONAL DEV/GIFTED TALEN		200.00	200.00	0.00	0.00	200.00
222. 1000-4900-1000-56100-950 SUPPLIES GIFTED/TALENTED		250.00	250.00	55.00	237.81	318.54
TOTAL 1000 INSTRUCTION		**$13,048.00**	**$11,445.00**	**$7,222.31**	**$9,737.70**	**$9,687.44**
2690 CAPITAL RENEWAL						
223. 4000-0000-2690-54300-010 PURCHASED REPAIR/MAINT SERVIC		0.00	0.00	0.00	42,900.00	0.00
TOTAL 2690 CAPITAL RENEWAL		**$0.00**	**$0.00**	**$0.00**	**$42,900.00**	**$0.00**
GRAND TOTAL		**$0.00**	**$0.00**	**$1,334,589.90**	**$2,015,063.01**	**$(26,450.66)**

Attested as a True Copy by

Mark Robinson, Town Clerk

TOWN OF FAYETTE
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT

Tuesday, June 11, 2024

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 Starling Hall at 2769 Main Street in Fayette, June 11th, 2024, at 8:00 a.m., there and then to act on the following Article 1 and by secret ballot on Article 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 2023 Main Street in Fayette at the Fayette Central School in said Town on Thursday, the 13th day of June, 2024, at six o'clock in the afternoon to 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) – One to the office of Selectman/Assessor/Overseer of the Poor for a three-year term; Two School Committee Members 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.

Budget Committee Recommends: YES
Selectmen Recommends: YES

SUGGESTED SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE FISCAL YEAR 2024-2025

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	$ 844,268
Secondary Education	$ 494,312
Gifted & Talented	$ 13,048

School Committee Recommends $1,351,628
Budget Committee Recommends $1,351,628
Selectmen Recommends $1,351,628

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

Elementary Education Pre-K – Grade 5	$ 151,589
Middle School	$ 70,302
High School	$ 106,462
Special Education Administration	$ 36,134
Special Services	$ 40,000

School Committee Recommends $404,487
Budget Committee Recommends $404,487
Selectmen Recommends $404,487

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

School Committee Recommends $0
Budget Committee Recommends $0
Selectmen Recommends $0

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

School Committee Recommends $0
Budget Committee Recommends $0
Selectmen Recommends $0

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

Guidance	$ 4,500
Health Services	$ 20,189
Improvement of Instruction	$ 1,176
Library Services	$ 7,893
Technology	$ 118,412
Student Assessments	$ 2,000

School Committee Recommends $154,170
Budget Committee Recommends $154,170
Selectmen Recommends $154,170

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

School Committee	$ 24,374
Superintendent's Office	$ 103,930

School Committee Recommends $128,304
Budget Committee Recommends $128,304
Selectmen Recommends $128,304

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

School Committee Recommends $106,944
Budget Committee Recommends $106,944
Selectmen Recommends $106,944

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

School Committee Recommends $161,689
Budget Committee Recommends $161,689
Selectmen Recommends $161,689

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

School Committee Recommends $223,659
Budget Committee Recommends $223,659
Selectmen Recommends $223,659

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

School Committee Recommends $23,511
Budget Committee Recommends $23,511
Selectmen Recommends $23,511

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

School Committee Recommends $65,344
Budget Committee Recommends $65,344
Selectmen Recommends $65,344

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 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 $1,308,443
Budget Committee Recommends $1,308,443
Selectmen Recommends $1,308,443

"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 $772,524 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by $772,524 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends $772,524 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by $772,524.

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 $772,524
Budget Committee Recommends $772,524
Selectmen Recommends $772,524

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, 2024 and ending June 30, 2025 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 $2,619,736
Budget Committee Recommends $2,619,736
Selectmen Recommends $2,619,736

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 if the Town of Fayette will authorize the School Committee to transfer up to $125,000 from the schools undesignated fund balance to add a back-up heating system.

School Committee Recommends $125,000
Budget Committee Recommends $125,000
Selectmen Recommends $125,000

SUGGESTED TOWN ARTICLES FOR BUDGET TO APPROPRIATE MONIES AND OTHER BUSINESS ARTICLES FOR THE FISCAL YEAR 2024-2025

ARTICLE 21 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2024-2025 Property Tax Commitment:

Vehicle Excise Taxes	$313,000
Supplemental Taxes	$10,000
Interest on Taxes	$12,000
Homestead Reimbursement	$125,000
Investment Income	$85,000
Building Permit Fees/Fines	$3,000
Clerk & Agent Office Fees	$6,425
Tree Growth Reimbursement	$40,000
Veteran's Exemption Reimbursement	$2000
Property Sale	$5,000
State Revenue Sharing	$220,782
Workers Comp Ins Proceeds	$2,100
Local Road Assistance	$44,000

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 $13.35 per $1,000 of assessment.*

Budget Committee Recommends: YES
Selectmen Recommends: YES

ARTICLE 22 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 Recommends: YES
Selectmen Recommends: YES

ARTICLE 23 To see if the Town will vote to transfer collected 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 Recommends: YES
Selectmen Recommends: YES

ARTICLE 24 Shall the Town of Fayette adopt the "Fayette Short-term Rental Licensing Ordinance" as described in attachment A

Selectmen Recommends: 3 in favor 1 opposed (Holman)

ARTICLE 25 To see if the Town will vote to raise and appropriate from taxation the sum of $419,721 to support the General Government budget. Total expense to authorize $419,721.

MUNICIPAL EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
General Government	$293,510	$303,455	$303,455	$409,693	$387,179	$407,670	$419,721

Estimated Summary of Accounts:

	Last Year	Proposed
Selectmen Stipend	$3,750	$3,000
Selectmen Payroll Tax	$287	$390
Town Manager Payroll	$70,005	$72,100
Town Manager Payroll Tax	$5,355	$9,120
Town Manager Health Ins.	$27,518	$27,518
Town Office Staff Payroll	$86,605	$89,203
Town Office Payroll Tax	$6,626	$11,284
Town Office Health Ins.	$33,514	$33,514
Code Enforcement Payroll	$26,426	$27,219
Code Enforcement Payroll Tax	$2,022	$3,443
Training	$300	$300
General Operations	$45,852	$43,400
Assessing	$26,850	$28,200
Record Preservation/Mapping	$1,600	$2,000
Elections	$2,500	$2,816
General Assistance	$3,000	$3,000
Senior Spectrum	$500	$500
Legal Services	$5,000	$3,000
Audit	$8,000	$9,000
Town Office Heating Fuel	$1,500	$750
Starling Hall	$4,560	$4,100
KVCOG memberships	$2,500	$2,390
MMA memberships	$2,500	$2,753
Insurance	$40,500	$40,500
Veteran's Memorial	$400	$400

Budget Committee Recommends: $420,566
Selectmen Recommends: $419,721

ARTICLE 26 To see if the Town will vote to raise and appropriate from taxation the sum of $113,780 to support the Public Safety budget. Total expense to authorize $113,780.

MUNICIPAL EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Safety	$86,676	$88,012	$88,012	$136,584	$107,323	$112,379	$113,780

		Last Year	Proposed
Summary of Accounts:	Fire Protection	$54,452	$55,200
	Rural Patrol	$3,000	$3,000
	Street Lights	$200	$150
	Ambulance	$27,782	$27,782
	Dispatch	$16,230	$21,005
	Animal Control	$4,268	$4,443
	Humane Society	$2,200	$2,200

Budget Committee Recommends: $113,780
Selectmen Recommends: $113,780

ARTICLE 27 To see if the Town will vote to raise and appropriate from taxation the sum of $22,129 to support the Recreation and Cultural Services budget. Total expense to authorize $22,129.

MUNICIPAL EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Recreation and Cultural	$12,428	$12,428	$12,428	$12,628	$12,628	$17,000	$22,129

		Last Year	Proposed
Estimated Summary of Accounts:	Books	$3,650	$3,650
	Staff	$2,580	$2,907
	Operations	$8,770	$8,572
	Programming	$2,000	$2,000
	Recreation Programming	$0	$5,000

Budget Committee Recommends: $22,129
Selectmen Recommends: $22,129

ARTICLE 28 To see if the Town will vote to raise and appropriate from taxation the sum of $524,976 to support the Public Works budget. Total expense to authorize $524,976

MUNICIPAL EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Works	$456,990	$467,184	$467,184	$508,961	$524,793	$476,065	$524,976

Estimated Summary of Accounts:

	Last Year	Proposed
Staff Payroll	$187,000	$194,000
Staff Payroll Tax	$14,306	$24,541
Staff Health Insurance	$21,983	$41,285
General Operations	$16,909	$11,450
Contracted Services	$1,000	$20,000
Signs	$1,500	$1,500
Equipment Repair/Maintenance	$50,000	$50,000
Sand	$15,000	$15,000
Gravel	$30,000	$30,000
Pavement Maintenance	$25,000	$25,000
Rental/Hired Equipment	$12,000	$15,000
Clothing	$800	$800
Hay	$500	$1,500
Fabric	$500	$500
Culverts	$3,500	$3,500
Discretionary Equipment Purchase	$5,000	$5,000
Salt	$25,000	$25,000
Radio/Repair	$600	$600
Tools	$400	$800
Training	$200	$500
Supplies	$20,000	$20,000
Motor Fuel	$40,000	$30,000
Cemeteries	$8,000	$9,000

Budget Committee Recommends: $524,976
Selectmen Recommends: $524,976

ARTICLE 29 To see if the Town will vote to raise and appropriate from taxation the sum of $62,806 to support the Municipal Debt Service budget for a total expense to authorize $62,806.

MUNICIPAL EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Municipal Debt Service	$222,908	$215,300	$215,300	$153,230	$57,220	$41,057	$62,806

Note: The Maine Municipal Bond Bank BONDS: Richmond Mill Culvert Replacement $200,000 (0.94%) issued October 29,2020 will be paid November 1, 2030. AND $100,000 Starling Hall bond ***is not included*** *whereas FOSH raises the funds to pay the debt service on the bond that was issued October 19, 2019. at this year's rate of 1.62% will be paid November 1, 2029 AND the 2022 International Plow Truck. The total acquisition cost was $198,742. After paying down 98,743. We have a loan for $99,999 from Androscoggin Savings at 4.63% interest fixed for six years. $19,471.31 per year. Includes interest payment for 5/01/ 2025 if road bond is approved estimated to be 21,748.50* *see Article 40.*

Budget Committee Recommends: $62,806
Selectmen Recommends: $62,806

ARTICLE 30 To see if the Town will vote to raise and appropriate from taxation the sum of $93,740 to support the Solid Waste budget. Total expense to authorize $93,740

MUNICIPAL EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Solid Waste	$73,935	$73,578	$73,578	$75,929	$76,231	$88,657	$93,740

Estimated Summary of Accounts: Readfield Transfer Station Partnership Share $93,740

Budget Committee Recommends: $93,740
Selectmen Recommends: $93,740

ARTICLE 31 To see if the Town will vote to raise from taxation $20,000 dollars to support the Employee Health Care Reserve Account for the high deductible plan instituted 11 years ago for the 4 municipal employees that receive health insurance.

Budget Committee Recommends: YES

Selectmen Recommends: YES

ARTICLE 32 Shall the Town of Fayette remove from surplus funds an amount of money equal to a dollar-for-dollar match of private funding for architectural and engineering services that will define what is needed to complete bringing the Starling Hall building into compliance with existing codes. The Towns contribution is not to exceed $15,000

__Note:__ *The Friends of Starling Hall have worked to assist the town in stabilizing the Hall structurally, making it safer, and more usable. The value of these improvements is estimated to be in excess of $300,000. In addition to structural stabilization, some improvements have included; a new drilled well, updated electrical systems with a 200 amp entrance, full dry concrete basement and updated kitchen appliances.*

Budget Committee Recommends: YES (2 votes against Pepper, Andrews & St. Clair)

Selectmen Recommends: YES

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 2024.

Budget Committee Recommends: YES
Selectmen 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 2024.

Budget Committee Recommends: YES

Selectmen Recommends YES

ARTICLE 35 To see if the Town will vote to approve the amount to raise from taxation of $540,000 to support the Capital Investment Plan to be applied anytime throughout the year as determined by the Board of Selectmen.

Note: $450K for paving $35K for Fire Equipment, $5K for Fire Building, $10K for Town Office $35K for Public Works Equipment and $5K for PW Building.

Budget Committee Recommends: $540,000
Selectmen Recommends $540,000

ARTICLE 36 To see if the Town will vote to authorize the transfer of $50,000 from the Broadband Reserve Account to close the account and transfer it to the Road Paving Account?

Selectmen Recommends YES

ARTICLE 37 To see if the Town will vote to carry forward unexpended funds from the 2023-2024 Fire Protection Account to the 2024-2025 Fire Protection Account.

Budget Committee Recommends: YES

Selectmen Recommends: YES

ARTICLE 38 To see if the Town of Fayette will vote to transfer $300,000 from the Town undesignated fund "surplus" to support the road paving for the 2024 construction season.

Budget Committee Recommends: $300,000

Selectmen Recommends: $300,000

ARTICLE 39 Shall the Town vote to adopt the proposed amendments to the Town of Fayette Comprehensive Plan and Town of Fayette Land Use Ordinance?

Note: Copies of the proposed amendments are available at the Town Office. They may also be viewed or downloaded at www.fayettemaine.org.

Selectmen Recommends YES

ARTICLE 40 Shall the Town vote to authorize the Town Treasurer and Chair of the Board of Selectmen to secure $1,500,000 with an estimated maximum annual debt service not to exceed $325,000 and interest rate not to exceed 4% for a 5-year maturity from the Maine Municipal Bond Bank?

TO BE VOTED: (1) That a capital improvement project consisting of the reclamation, reconstruction and paving of Fayette roads is hereby approved; and

(2) That a sum not to exceed $1,500,000 is hereby appropriated to provide for the costs of said road 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 $1,500,000; 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 as of the most recent approved financial audit

a. Bonds outstanding and unpaid...

As June 30, 2023 long term debt consisted of the following:

2012 Qualified School Construction Bond for a wood pellet boiler building for the school with Kennebec Savings Bank, due in annual principal installments of $12,500, and annual interest installments at varying amounts through July 2030. Interest is stated at 4.75%. The IRS will credit the Town approximately 93% of the interest each year.	**$ 100,000**
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.	**$40,000**
2020 General Obligation Bond for reconstruction of Starling Hall with Maine Municipal Bond Bank, due in annual principal installments of $10,000 and semi-annual interest installments at varying amounts ranging between 1.61% and 1.93% through November 2029.	**$70,000**
2021 General Obligation Bond for culvert replacement with Maine Municipal Bond Bank, due in annual principal installments of $20,000 and semi-annual interest installments at varying amounts ranging between 0.55% and 1.52% through November 2030.	**$160,000**
	$370,000

b. Bonds authorized and unissued. $0

c. Bonds to be issued if this article is approved $1,500,000

2. Costs

At an estimated maximum annual debt service not to exceed $325,000 and interest rate not to exceed 4% for a 5-year maturity

ESTIMATE OF DEBT SERVICE

Fayette

PREPARED ON 05/20/2024

	DATE	PRINCIPAL	RATE	INTEREST	TOTAL	ANNUAL DEBT SERVICE
TOTALS		1,500,000.00		127,828.50	1,627,828.50	1,627,828.50
1						
2	05/01/2025			21,748.50	21,748.50	21,748.50
3	11/01/2025	300,000.00	3.110%	21,870.00	321,870.00	
4	05/01/2026			17,205.00	17,205.00	339,075.00
5	11/01/2026	300,000.00	3.070%	17,205.00	317,205.00	
6	05/01/2027			12,600.00	12,600.00	329,805.00
7	11/01/2027	300,000.00	2.910%	12,600.00	312,600.00	
8	05/01/2028			8,235.00	8,235.00	320,835.00
9	11/01/2028	300,000.00	2.780%	8,235.00	308,235.00	
10	05/01/2029			4,065.00	4,065.00	312,300.00
11	11/01/2029	300,000.00	2.710%	4,065.00	304,065.00	304,065.00

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 $325,000 per year for 5 years. Funding will support the on-going reclamation and paving of Fayette Roads

Budget Committee Recommends: YES
Selectmen Recommends: YES

ARTICLE 41 To see if the Town of Fayette will vote to transfer $100,000 from the Town undesignated fund "surplus" to lower the property tax commitment for the 2024-2025 tax year.

Selectmen Recommends: YES vote 3 in favor 1 opposed (Carlson)

Motion to Adjourn.

Given under our hands this 14th day of May, 2024

Lacy Badeau

Lacy Badeau

Jon M Beekman

Jon Beekman

Brian Holman

Toby Pond

Michael Carlson

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 General Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 15th of May, 2024 being at least seven days before the meeting.

Crystal Rose

Crystal Rose, Resident

Spencer Group Paving LLC
11 General Turner Hill Rd
Turner Me 04282
P 207-225-2159 F 207-225-2156
Dennis@spencergrouppaving.com
Spencergrouppaving.com

Quote

Quote ID: Q24-00011
Quote Date: 4/11/2024
Expiration Date: 5/11/2024

Billing Address	Fayette, Town 2589 Main St Fayette, Me 04349	Sales Person	Dennis Spencer (207) 754-5173 dspencerg@yahoo.com
Point of Contact	Mark Robinson Phone: (207) 685-4373 Email: fayette@myfairpoint.net		

Product	Unit	Price / Rate	Qty / Hrs	Total
reclaim *Baldwin Hill Rd 11352x21*	SY	2.18	26488	57,743.84
Surface Gravel *Baldwin Hill Rd 11352x23 @ 3"*	CY	40.00	2900	116,000.00
403.213 - 12.5mm base *Baldwin Hill Rd 11352x21 @ 2.5"*	Ton	89.70	3650	327,405.00
Paving Road shim *South Road 5215x20 @ 1"*	Ton	101.50	640	64,960.00
403.213 - 12.5mm base *Russel Rd 1050x12 @ 2.5"*	Ton	125.00	200	25,000.00
403.213 - 12.5mm base *Limber Lost Rd 500x16*	Ton	125.00	125	15,625.00
Paving Road shim *Jackmans Mill Rd 5020 x 20 @ 1" shim*	Ton	101.50	625	63,437.50

Summary	
Subtotal	670,171.34
Total	670,171.34

Signature

Print Name & Title

Date

Terms & Conditions

net 10

SPENCER GROUP PAVING

Spencer Group Paving LLC
11 General Turner Hill Rd
Turner Me 04282
P 207-225-2159 F 207-225-2156
Dennis@spencergrouppaving.com
Spencergrouppaving.com

Quote

Quote ID: Q24-00006
Quote Date: 4/11/2024
Expiration Date: 5/11/2024

Billing Address	Fayette, Town 2589 Main St Fayette, Me 04349	Sales Person	Dennis Spencer (207) 754-5173 dspencerg@yahoo.com
Point of Contact	Mark Robinson Phone: (207) 685-4373 Email: fayette@myfairpoint.net		

Product	Unit	Price / Rate	Qty / Hrs	Total
reclaim *Bamford Hill Rd 9500x21*	SY	2.18	22175	48,341.50
Gravel Base *Bamford Hill Rd 2628 cy base gravel*	CY	38.00	2000	76,000.00
Surface Gravel *Bamford Hill Rd 2500 cy surface gravel @ 3"*	CY	40.00	2500	100,000.00
403.213 - 12.5mm base *Bamford Hill Rd 9500x21 @ 2.5"*	Ton	89.70	3050	273,585.00
reclaim *Baldwin Hill Rd 11352x21*	SY	2.18	26488	57,743.84
Surface Gravel *Baldwin Hill Rd 11352x23 @ 3"*	CY	40.00	2900	116,000.00
403.213 - 12.5mm base *Baldwin Hill Rd 11352x21 @ 2.5"*	Ton	89.70	3650	327,405.00
Paving Road shim *South Road 5215x20 @ 1"*	Ton	101.50	640	64,960.00
reclaim *Sandy River Rd 14900 x 20*	SY	2.18	33111	72,181.98
Surface Gravel *Sandy River Rd 14900 x 22 @3"*	CY	40.00	3650	146,000.00
403.213 - 12.5mm base *Sandy River Rd 14900 x 20 @2.5"*	Ton	89.70	4552	408,314.40
403.213 - 12.5mm base *Russel Rd 1050x12 @ 2.5"*	Ton	125.00	200	25,000.00
403.213 - 12.5mm base *Limber Lost Rd 500x16*	Ton	125.00	125	15,625.00
Paving Road shim *Jackmans Mill Rd 5020 x 20 @ 1" shim*	Ton	101.50	625	63,437.50
03 Excavation - Excavation *Bamford Hill rd 2150x24 box cut*	CY	25.50	2000	51,000.00
Culvert replacement *Bamford Hill rd. Two new 30" x 40' overflow culverts. / replace two existing culverts. Culverts supplied by Town of Fayette*		23,000.00	1	23,000.00

Summary

Town of Fayette Information

2589 Main St.
Fayette, ME 04349
Phone: (207) 685-4373
Fax: (207) 685-9391
www.fayettemaine.org

Town Office Hours:
Monday: 7:00am-4:30pm
Tuesday: 7:00am-4:30pm
Wednesday: 7:00am-4:30pm
Thursday: 7:00am-6:30pm

EMERGENCY NUMBERS

Fire/ Ambulance/ Emergency..............9-1-1
Maine State Police..............1-800-452-4664
Animal Control Officer:
Berndt Graf...............................897-8371
Food Pantry...............................685-9492

TOWN OFFICE

Town Manager: Mark Robinson
Email: fayette@myfairpoint.net
Clerk Email: fayetteclerk1@gmail.com
Bookkeeper: Crystal Rose
Deputy Tax Collector: Denise Cotnoir
Email: fayettecollector@gmail.com

Assessor: Ellery Bane (RJD Appraisal)

Code Enforcement Officer/Licensed Plumbing Inspector: Jessica Leighton
Email: fayetteceo@gmail.com
E-911 Addressing Officer: Mark Robinson

Call or email to schedule an appt. or inquire about land development. Find Building permit applications at www.fayettemaine.org

HIGHWAY DEPARTMENT

Mon–Fri: 7AM – 3PM **Ph:** 207-685-3391
Road Foreman: Matt Chalmers
Crew: Erlon Schmidt, Charlie Hawkes, Matt Stratton, Mike Morgan

UNDERWOOD MEMORIAL LIBRARY

2006 Main Street, Fayette ME 04349

Ph: 685-3778 — Wednesday 2PM – 7PM
Thursday 10AM – 3PM

Library Director: Michele Briggs
Email: faylib@fayette.lib.me.us

LOCAL TRANSFER STATION: READFIELD TRANSFER STATION

Ph: 685-3144
HOURS
T-W-F 11AM TO 6PM
SAT 8AM TO 4PM

LOCAL TRASH HAULERS:

RYAN GALOUCHE: 446-8217
ARCHIE'S: 364-2425

CEMETERY SEXTON

Ronald Hewett: 685-9985
Address: 1944 Main Street,
Fayette, ME 04349

FAYETTE CENTRAL SCHOOL

2023 Main Street
Fayette, Maine 04349

Ph: 685-4770 **Fax:** 685-4756

FIRE DEPARTMENT

2475 Main Street

Fire Chief/ Warden:
Marty Maxwell.............................. 685-3572

Deputy Wardens:
Stacey Rose..................................685-4292
Alex Rose....................................685-9048
Visit www.wardensreport.com for burn permits.

BOARD OF SELECTMEN

Meetings are held at 7PM every other Tuesday at the Fayette Central School.
Zoom link can be found on the town website.

Contact: FayetteBOS@gmail.com

IMPORTANT DATES

October 15-December 31: Dog licenses due

November 30: 1st tax payment due

Dec 1: Boats, Hunting, and Fishing Licenses can be sold for following year

April 30: 2nd tax payment due

May 1: ATV registrations can be sold