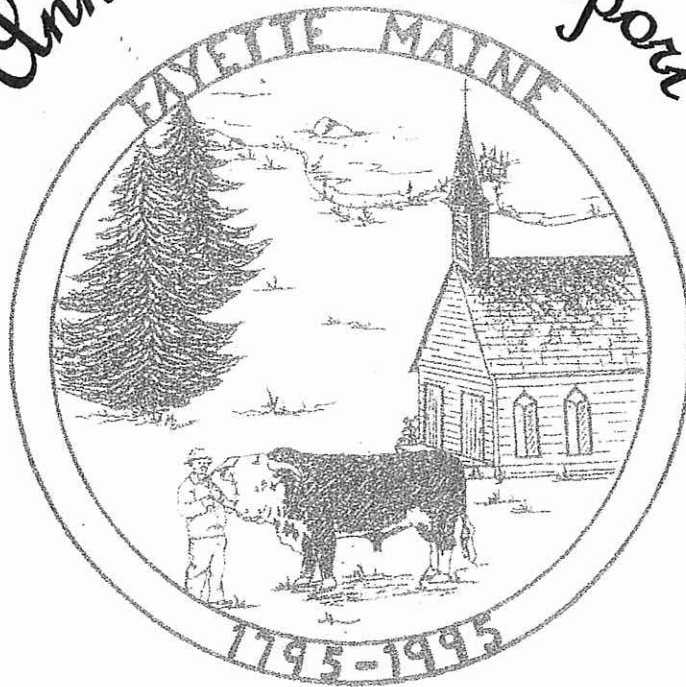


Annual Town Report



Fayette, Maine

Year Ending

June 30, 2017

Annual Report

Dedication

With Great Appreciation the Town of Fayette dedicates this year's Annual Town Report to the employees of the Fayette Public Works Department.

Thank you all for your tireless efforts to keep our roads safe and passable.

TOWN AND SCHOOL BOARDS AND COMMITTEES

Selectmen

Joseph Young	06/30/2020
Lacy Badeau	06/30/2019
Berndt Graf	06/30/2020
Nancy Cronin	06/30/2019
Jon Beekman	06/30/2018

(3 year term)

School Committee

Tammy Maxwell	06/30/2019
Mathew Charland	06/30/2020
Elaine Wilcox	06/30/2020
Diane Polky	06/30/2018
Rachel Holland	06/30/2018

(3 year term)

Planning Board

Roy Krout	06/30/2019
Phil Colbath	06/30/2019
Jed Davis	06/30/2018
Kirstie Ludwig	06/30/2018
Joseph Longtin	06/30/2019
Maggie Chadwick	Alternate

(2 year term)

Appeals Board

Bill Rogers	06/30/2018
Paula Thomson	06/30/2018
Gerald Mitchell	06/30/2018
Marty Rigoulot	06/30/2019
John Andrews	06/30/2019

(2 Year term)

Budget Committee

Brent St. Clair	06/30/2019
Eleanor Andrews	06/30/2019
Joel Swimm	06/30/2019
Jim Wright	06/30/2020
Katie Pepper	06/30/2020

A Message from the Chairman

Dear Friends and Neighbors:

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

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

It continues to be an honor to serve as a member of your Board of Selectmen with four very talented and caring volunteers. Your Board functions through in-depth discussions that are thorough and not contentious, with diverse opinions expressed openly without criticism.

Beginning this year, each member of the Board has and will continue to champion a different goal. These were chosen from a list developed during our annual planning and goal setting workshop. This fall, the Board will review the status and progress for each of our areas of responsibility and determine next steps. For specific information, please inquire of each Board member.

Capital and operational funding of General Government and Education continue to challenge each of us. The School Committee, Superintendent, Board of Selectmen, Town Manager and Budget Committee initiated early and open budget reviews to provide recommendations to Town meeting that were thoroughly vetted. It is our hope that these communications serve to better inform Town Meeting of the financial requirements the Town of Fayette needs to function in a way we can all be proud of.

As more thoroughly explained in other parts of this Annual Report, over the last 11 years, the State contribution to Fayette's education budget has declined from over 53% to less than 2%. A decline of over three-quarters of a million dollars. Not only is this lack of support from our Governor and State Legislators appalling, it personally impacts every one of us.

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

Sincerely,

Jon Beekman, Chair

Fayette Board of Selectmen

Dear Friends, Neighbors, Residents and Property Owners of Fayette;

In the spring of 2003, my young family and I happened to find ourselves parked in the vacant parking lot of the Fayette Town Office on a Sunday afternoon after conducting our typical weekend search for waterfront properties. It was time for a break so we pulled in to this space to stretch our legs and noticed the office. My wife quipped "I think you can be the Manager of Fayette and we can live on the lake". A year later, a lot changed in our lives and I was hired by the Town. I can tell you it has truly been an honor for me to hold the position of Town Manager and for my family and me to make Fayette our permanent home. That said the current financial challenges of running the Town these days weigh heavily on my mind. Although it did not seem like it at that time, 2004 was so much easier than 2018.

On April 23rd, 2018 the Board of Selectmen convened a Public Hearing on the 18-19 budgets. It was so advertised that if the budget remained unchanged our community would go to this Annual Town Meeting on June 16th, 2018 to consider approval of budgets that could translate into significantly higher tax burden increases for all taxpayers. Some of the proposed increases may be considered elective but are important and necessary investments for the Town. The townspeople will need to decide if the resulting tax impact that day to day service has on local taxation combined with the funding of these other important elective things serve in the best interest of the Town. To solely focus on tax rate impact of the total budget and dismiss these important investments may also not be in the Town's best interest. These are the tough choices.

The Town has not funded capital equipment and building reserves adequately for years in an attempt to keep the tax rate increases modest. The Town's Comprehensive Plan is past the date for a required update. In preparation for this Fiscal Year's proposed budget the Board of Selectmen chose to consider funding the Capital Investment Plan (CIP) for FY 2019. Both the Board of Selectmen and Budget Committee had many long discussions concerning this proposal as well as all other proposed items for the FY 2019. Consequently, the Capital Fund balance has been decreasing over the years in order to maintain a low tax rate and the long-term CIP has not been funded.

Every year we are faced with challenging increases and a pittance of state funding for the school budget. By example, in the current year Fayette taxpayers paid nearly 99% of the schools \$1.893 million dollar budget for which we received a little over \$34,671 from the State of Maine for education aid. Regardless of the school or county tax, the Town needs to maintain its infrastructure and replace necessary things when called upon. The question is when do we do that and how?

Taxpayers will need to decide if elective expenditures should be on the same level as required service provision expenditures. They need to decide this because annual increases for the foreseeable future will be the trend. Such increases are very difficult for some taxpayers to factor in to their annual budgets. What may seem like a small increase to some is in fact a huge increase for others that ultimately will lead to disenfranchising those taxpayers. There are no good answers here. Our taxes will be increasing no matter what decisions are made at Annual Town Meeting. The costs that are beyond our control have increased for next year and there is nearly a total reliance on local real estate taxes to pay for it all.

In spite of it all, I want to thank the individuals that work to provide and scrutinize the proposed school and municipal budgets for the Fiscal Year 2019 (July 1, 2018 to June 30, 2019). All elected officials (Selectmen,

School Committee) and the appointed Budget Committee Staff members (Superintendent, Business Manager, and Manager/Treasurer) invested a portion of their lives to address this difficult reality. A great deal of effort has been dedicated to provide budgets that serve in the School and Towns best interests. The proposed School Expense Budget is \$2,056,952, which is \$162,255 more than last year's expense budget and represents an 8.56% increase. The proposed Maine State Education Revenue is \$55,401, which is \$20,730 more than last year's and represents a 59.79% increase. However, because \$128,156 in alternative funds (surplus and reserves) were used to support the current year's budget and none will be used next year the resulting net increase to local taxpayers for the school next year is \$270,681, a 15.64% increase in local taxation total for the school.

The proposed Town Expense Budget is \$1,228,447, which is \$91,331 more than last year's budget and represents an 8.03% increase. The proposed Town Revenue is \$375,537, which is \$11,600 less than last year's and represents a 2.99% decrease. The local tax impact of the Town side of the budget is \$852,910 which is \$102,961.28 a 13.73% increase. Fayette's share of the Kennebec County budget will be \$167,037.18 which is \$3,714 more than last year's budget and represents a 2.27% increase.

The percentage individual increase for each: School, Town and County requests is as follows:

School 15.64%

Town 13.73%

County 2.27%

The total request for taxation in the current year was \$2,647,171.17. The proposed budgets represent a new proposed request of \$3,021,497.90 which is \$374,936.73 more than the current year and represents a 14.14% increase overall.

Annual Town Meeting where this will all be decided is held June 16, 2018 at the Fayette Central School starting at 9 a.m.

For more information please contact the Fayette Town Office 207-685-4373.

Respectfully submitted,



Mark Robinson, Town Manager

Town of Fayette

REPORT OF THE SUPERINTENDENT OF SCHOOLS
MARCH 2018

Greetings to All Citizens of Fayette:

It has been my pleasure to serve as the Fayette Superintendent of Schools since November 1, 2017. Immediately after starting this job, I became quickly impressed with FSC's warm and inviting school atmosphere. Students, staff, parents and community residents have been very welcoming, making me feel right at home and part of the Fayette community. My sincere thanks to everyone.

A majority of my efforts and the work of the Fayette School Committee this year have focused on three areas: school policies, facilities, and 18/19 budget. First, the school committee and I have reviewed and updated all school policies, confirming that all required state policies are in place, while ensuring that all policies are being implemented with integrity.

Second, with the close cooperation with the Fayette Selectpersons and Town Manager, we have worked to address several important facility issues. These issues include the integration of two heating systems (wood pellet and oil boiler), reroofing FCS, and creating a Capital Improvement Plan for addressing future capital improvements (expansion of school parking lot), maintenance/repairs (playground and FCS building), and capital purchases (a school bus). We have made considerable progress in addressing each of these issues.

Third, the Fayette School Committee has prepared a school budget that provides all PK-12 Fayette students with programs and resources that meet required state statutes and Maine Department of Education rules and regulations. At the same time, the school committee has been mindful in being as efficient as possible regarding how school programs are being delivered to students. Balancing the values of quality and efficiency has guided all budget discussions and decisions.

I believe the Fayette School Committee is presenting a school budget to Fayette citizens that adequately addresses students' needs in order to maintain and improve the quality of learning at FSC, while keeping in mind the ability of Fayette taxpayers to fiscally support school programs.

In looking ahead to the 18/19 school year, the school committee and I will be reviewing FSC's academic programming (curriculum, instruction and assessment), as well as evaluating student achievement and progress in meeting local and state expectations for student performance. Ensuring that Fayette parents and residents "get their money's worth" has been a personal area of focus for me in working in education for the past 45 years.

It is my pleasure and good fortune to serve as the Fayette Superintendent of Schools.

Sincerely,

Joseph C. Mattos, EdD

UNDERWOOD MEMORIAL LIBRARY

ANNUAL REPORT 2017

After several years of dedicated service, Elaine Wilcox, aka Lady Elaine, has retired from the Underwood Memorial Library, but not before she hosted these successful programs. She opened with the National Library Week open house in April. This was followed by seven Summer Story Hours in July and August at which children of residents and visiting summer families enjoyed stories and crafts from around the world. She invited authors from the area for two book signing events. Dale Potter-Clark read from her book on local summer camps, and Arnold and Leda Sturtevant presented their book on the Fayette Baptist Church. In August, the Silver Tea and Artisan Show: a 50th Anniversary, was a recreation of the original program with works by two dozen local artisans on display in the library and tea, cookies and sandwiches served in the side yard. A good time was had by all! We all wish Lady Elaine the best in her retirement.

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

Our Volunteers have been a big help this past year. Thanks to Elaine Wilcox, her sisters and her nieces, Andrea Harmon, Hannah Brown, Laurence Bruen, Terry Briggs, Bonnie Gantz, Nick Parker, and the entire Feagin Family. Without your contributions of time, talent and energy the Library couldn't offer our fantastic programs and events. Also to Amy Rich, we would like to extend a very special thank you for her fund raising efforts and abilities (she doubled the library trustee account). Another big THANK YOU! goes to all the people who have donated books, audios, videos and monies to the Library -- Jeanne Vigue, Marjie Bruen, Doris Morris, Anne Piroso, Arnold and Leda Sturtevant, Amanda McGowan, Mary Bayer, Asher and Carson Pond, Fran Buzzell, Heather Peel, Tina Mitchell, Amy Rich, Roger Purrington, Barbara Stokes, Carol Gile, Cynthia Duncan, Bonnie Gantz, Evelyn Feagin, and Barrie Colbath. Our final thank you goes to our Board of Trustees. Our current members are Anne Piroso (Chair), Adrien Polky, Barrie Colbath, Marjie Bruen, Bonnie Gantz, and Doris Morris. Amy Rich and Evelyn Feagin also served on the board this past year, but have retired to pursue other opportunities.

As we look into the future, our plans include starting a Face Book page, summer story hours for children in July and August, and two author visits. The Keep You In Stitches sewing group will continue to meet every other Wednesday evening at 6 pm. Thoughts of adding a book club and a coffee klatsch for seniors have been mentioned. If you have any questions -- just call 685-3778, stop in at the Library during our business hours on Wednesday 2 pm to 7 pm and Thursday 10 am to 3 pm, or check us out on the Web through the Fayette Town Office page under the *WELCOME!* link. We are interested in your input and definitely open to suggestions as to how we can serve you at Underwood Memorial Library. We are always happy to help you, glad to see you, and eager to hear what you think.

Respectfully submitted,

Evelyn Feagin, Librarian & Anne Piroso, Chair for the Library Board of Trustees



UNDERWOOD MEMORIAL LIBRARY

SUMMER STORY HOUR

2017

The 22ND year of story hours hosted by Lady Elaine was a great success.

We did folklore stories and crafts from around the world. We covered all seven continents

We traveled by book to Central America (Panama) and to Antarctica with penguins.

From the continent of South America we listened to stories from Argentina and Brazil.

We had two stories from Africa, one from Tanzania and one from Sierra Leone.

The children enjoyed the North American stories from United States (Maine) and from Mexico

The wonderful stories from Asia were from Japan and China. When we did the continent of Europe we did Russia and Scotland. We had two special guests from Scotland, Ian and Abel Cotnoir who came with their Grandmother, Denise Cotnoir.

Our final Story hour was on the continent of Australia. We had a special guest Senator Tom Saviello read the children a story from there. Lady Elaine read one also. Following the stories we had our end of the summer story hour party at the Underwood Library. The families who attended enjoyed games, crafts and a Lunch and of course a goodie bag given by Lady Elaine

Several of the stories this year interpreted in sign by helper Stephanie Ward .

The attendance this summer was pretty good an average of 20 children each week, 51 different children came throughout the summer.

They attended from Camp Winnebago, Fayette, Readfield, Augusta, Camden, Manchester, Smithfield, South Paris, and Woodland Maine also from North Carolina, San Francisco, California and the Country of Scotland

Many thanks to my helpers, Bonnie Gantz, Emma Feagin, Sylvie Feagin, Julia & Vanessa Woods. Amy Rich, Stephanie Ward and Assistant Librarian , Michele Briggs

Respectfully Submitted

Elaine Wilcox

CODE ENFORCEMENT REPORT 2017

There were 54 permits and notifications issued in 2017, of these the Planning Board issued 12, 2 were issued by the combined efforts of the Appeals Board and the Planning Board, and the Code Enforcement Officer (CEO) issued 40. The number of permits issued for new single-family homes again increased! There were 11 in 2017 and only 7 in 2016. These homes added approximately \$1,525,000.00 to the taxable value. There were many permits issued for garages, barns, decks, and other accessory structures, as well as permits for filling and earth moving activities that also increased the taxable value approximately \$590,600.00, for a combined total of \$2,115,600.00.

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

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

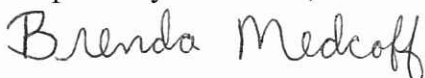
When in doubt call the office to schedule an appointment with the Code Enforcement Officer to review your project to make sure all other requirements are being met and to determine if a Permit or Notification is needed.

There were approximately 425 hours this year spent on violations and compliance. I will be continuing to monitor properties both from the water and land.

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

I would like to thank the citizens of the Town of Fayette and all of my fellow employees for another great year.

Respectfully Submitted,



Brenda Medcoff, Code Enforcement Officer

REPORT OF PLANNING BOARD FOR 2017

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

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

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

In addition to reviewing applications for projects that are in the Shoreland Zone and other protected zones, the Planning Board reviews and makes recommendations to the Select Board regarding amendments to the Town's existing ordinances and new possible ordinances. For example, the Planning Board recommended that the Town adopt an ordinance prohibiting the sale of marijuana for non-medical use.

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

In 2017, the Board approved, with various conditions, 14 permit applications.

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.

March 5, 2018.

Jed Davis, Chair

FAYETTE FIRE AUXILIARY

ANNUAL REPORT

2017

MISSION STATEMENT

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

The Ladies of the Auxiliary served coffee and refreshments at Fayette's Annual Town Meeting in June. Thanks to all who donated.

Our annual bake sale was held in July along with the Friends of Starling Hall events held at Fayette School. It was a very successful day. The ladies of the Auxiliary spent Friday at the School making fruit and berry pies together to sell. Lots of good fun and a learning experience.

In August we provided a supper for all the Firemen and Ladies who attend the Mutual Aide meeting held in Fayette. There were more than 45 people there to enjoy our meal.

In November we booked a table at the annual craft fair put on by the Fayette Historical Society. We had a successful sale of our RADA products.

We joined with the Firemen in December for a Christmas Dinner gathering, There was a nice crowd of people and great food. Lisa Freeman was presented with her 15 year pin by Elaine Wilcox and Jen Bero her 5 year pin.

At our December meeting we made a donation to the Fayette Fire Department of \$500.00 toward the ATV they have purchased. We also made a donation of \$100.00 to the Fayette Baptist Church Food Bank.

We have our meeting on the fourth Thursday of each month at the Fayette Fire Station at 7:00 p.m. We are always looking for new members, and would love to have you join us at any of our meetings. The current officers are President: Elaine Wilcox, Vice President: Lisa Freeman. Secretary: Anne Piroso, Treasurer: Cindy Lee. Other active members are Phyllis Hewett, Marjie Bruen, Jen Bero, Amy Rich, Diane Polky and Crystal Rose.

Respectfully submitted

Elaine Wilcox (President)



Fayette Volunteer Fire Department
Fire / Rescue Services
P.O. Box 238
Fayette, ME 04349

Report of the Fayette Fire Department

Last year from January 1 2017 to December 31 2017 the Fayette Fire Department responded to the following types of calls;

Structure fires 12	Fire Alarm Investigations 17
Chimney Fires 9	Carbon Monoxide Investigation 2
Service calls 9	Forest/ Woods Fires 8
Medical Assist 51	Grass Fires 3
Electrical Power Lines 19	Vehicle Fires 2
Hazardous Materials 3	Motor Vehicle Accidents 15
Smoke Investigations 4	Un permitted Burns 1
Other 10	Total of 165

Dear Fayette tax payers. We have had another busy year. You can see by the numbers and the differences in the calls, that we don't respond to just fire calls. We have also been very busy all year training to be prepared for anything we are called into service for.

This past year we had a great opportunity, Thanks to Mt. Vernon fire wanting to upgrade their four wheeler to a side by side. We now have a four wheeler with wheels for the summer and tracks for the winter. Along with the rescue sled and the pull behind trailer we can respond to more off road incidences easier. Through many donations, barbeque fund raising monies, and tax payers responding to our needs letter we were able to make this purchase. Thanks for the great show of support. And just to let you know this vehicle has been used in the town of Fayette before.

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

If you might be interested in joining our organization please call or talk to one of our members. There is a great need for more people to get involved in the fire service. Every town is seeing their membership decline.

Respectfully,

Marty Maxwell
Chief, Fayette Fire Department

"First to Serve ~ 1799"

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



Ken Mason, Sheriff
Alfred G. Morin, Chief Deputy

Captain Christopher S. Cowan
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

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

January 5, 2018

The Kennebec County Sheriff's Office is pleased to make the following report regarding the services we provided to the people of Kennebec County in 2017. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court and Transport Divisions. We provided many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, and Accident Reconstruction.

In 2017 twenty one Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacities logged 32,000 calls for service. As a result deputies made 682 arrests, issued 759 traffic summonses, and responded to 628 motor vehicle accidents. Deputy Sheriffs also responded to 407 alarms, 161 domestic disturbances, and assisted other agencies 746 times. Deputies and Detectives made 80 drug seizures, 26 of which were opiate related.

Deputy Nate McNally resigned his position within the patrol division, taking a patrol deputy position with the Androscoggin Sheriff's Office. We wish Nate and his family well at their new agency.

Tad Nelson of Pittston filled the open patrol deputy position vacated by Deputy McNally. Tad was a part-time deputy with our agency and a full-time contract Somerset County Sheriff's Office patrol deputy in the Town of Madison. He will be attending the full-time Maine Criminal Justice Academy in January of 2018. Good to have you on board, Tad.

Our Civil Process deputies serve legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2017, the four civil deputies received over 6,500 requests for service in Kennebec County. Some of the services included civil summons & complaints, foreclosures, evictions, small claims, child support notices from the State and enforcement of court orders and writs to name a few.

On December 31, 2017, Laurier "Joe" Brunelle retired after 15 years of loyal and dedicated service to the Kennebec County Sheriff's Office Civil Division. His retirement leaves a big gap in all of our lives and hearts. We wish you the best in your retirement, Joe!

The correctional facility supervisory staff took on many changes in 2017. We welcomed back Captain Richard "Rich" Wurpel as the Correctional Administrator. His correctional knowledge and risk management skills will benefit the staff, inmates and Kennebec County residents.

Bryan Slaney was promoted to lieutenant and assumed the position of Assistant Correctional Administrator. Cory Goodchild was promoted to Staff Sergeant, Kurt Karlsson and Ivano Stefanizzi to sergeant. Duane Rood and Valerie Grant were promoted to corporal assuming the duties of evening and midnight correctional supervisors.

During the past year, our Correctional Facility managed 2,955 inmates, 257 less than 2016. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. With the help from many members of the Kennebec County delegation, we were able to secure funding for the CARA (Criminogenic Addiction Recovery Academy). We completed 4 CARA program courses helping 32 inmates with the treatment and recovery process.

Inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$401,213 bed day savings to the citizens of Kennebec County. Throughout 2017, inmates worked 8,642 community service hours, valued at approximately \$77,787. Our inmates raised 31,458 pounds of produce and gleaned 1,335 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2017.

In 2017 the new T-Unit was completed and we began housing up to 21 inmates in that direct supervision unit. Having this block open for inmate housing has nearly eliminated the need to board prisoners at another facility, saving the taxpayers a substantial amount of money.

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

Another problem facing law enforcement throughout our great nation is distracted driving. Highway fatalities and serious injuries continue to soar as a result of individuals using electronic devices when operating a motor vehicle. Please do not be a statistic or make others a statistic because of carelessness.

As your Sheriff, and moving forward in 2018, my focus will remain on my staff, risk management, and serving my constituents in Kennebec County.


Ken Mason, Sheriff

Report of the Town Clerk
July 1, 2016 – June 30, 2017

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	45
Hunting.....	13
Fishin.	44
1 day Resident Fishing.....	0
3 day Resident Fishing	0
Junior Hunt	3
Archery	2
Muzzleloader Hunting	9
Coyote Night Hunt	3
Bear Permit.....	0
Small Game Hunt	2
Archery & Fishing Combination	0
Spring/Fall Turkey	2
Migratory Waterfowl	1
Salt Water Registry	0
Lifetime over 70 Hunt/Fish Combo.....	4
Military Hunt/Fish Combo	2
Military Depend Fish	0
1 day Non-Resident Fishing	2
3 day Non-Resident Fishing.....	5
7 day Non-Resident Fishing	1
15 day Non-Resident Fishing	1
Non-Resident Fishing.....	9
Non-Resident Hunting.....	1
Non-Resident Junior Hunting.....	1
Non-Resident Hunt/Fish Combo	0
Non-Resident 3-Day Small Gam.....	1

BOAT REGISTRATIONS:

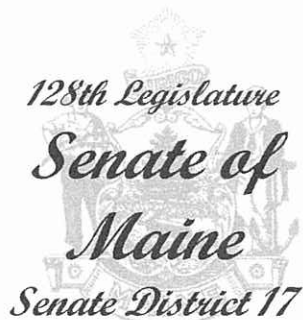
Boat Registrations.....	215
Lake & River Protection Sticker.....	4

ATV REGISTRATIONS:

Resident New Registrations.....	14
Resident Re-Registrations.....	57
Non-Resident Re-Registrations.....	1

Snowmobile Registrations:

Resident New Registrations.....	21
Resident Re-Registrations.....	63
Non-Resident Registrations.....	0
Snowmobile Trail Fund.....	0



Senator Thomas B. Saviello
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Joint Committees:
Chair, Environment & Natural Resources
Agriculture, Conservation, & Forestry
Government Oversight Committee

Senate Standing Committee:
Committee on Bills in the Second Reading

Citizens, Friends and Neighbors,

In 1796 George Washington delivered his farewell speech to the nation. He said "The impressions with which I first undertook the arduous trust were explained on the proper occasion. In the discharge of this trust, I will only say that I have, with good intentions, contributed towards the organization and administration of the government the best exertions of which a very fallible judgment was capable."

Sixteen years ago I embarked on an "arduous" adventure representing the area as a State Representative. I was given a "trust" to be a voice in Augusta. In 2010 many of you joined my circle of responsibilities as I was elected State Senator for Franklin County and four towns in Kennebec County. Today I am thank you.

In these last sixteen years you have open your homes to me. You have shared your thoughts and concerns. TOGETHER we have laughed, argued (yes argued), and cried. WE have welcomed home our veterans and recognized them for their service to this State and our Country. WE have celebrated births and mourned those we have lost. In the last 16 years we have marched together in parades and cooked a whole bunch of chickens!!! You have so graciously let me become part of your communities and families. For that I thank you!

I am both humbled by your support and have been honored to serve you as your State Senator. You have entrusted your trust and confidence in me of which I never forget.

Thank you for allowing me to represent you in Augusta.

A handwritten signature in black ink that reads "Tom".

State Senator Tom Saviello



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1440
TTY: (207) 287-4469

Gary Hilliard

511 Dunn Rd
Belgrade, ME 04917
Office Phone: (207) 287-1440
Gary.Hilliard@legislature.maine.gov

January 2018

Dear Friends and Neighbors:

It has been an honor to serve as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. We have faced some very substantial challenges over the past year in the Legislature, and I will continue to represent your interests to the best of my ability.

While we were able to address many issues during the first session, on January 3, 2018, the Legislature came in to begin the second regular session which is the session where we only take up bills considered to be emergency legislation. I can assure you that there are many challenges ahead of us, and I will do my best to address the issues with a thoughtful approach. Maine's drug crisis, Medicaid expansion funding, and recreational marijuana laws will be at the forefront of several issues considered this half of the session.

As many of you know, I am currently the House Republican Lead on the Joint Standing Committee on Taxation. I look forward to continuing to fight against income and property tax increases, as well as finding ways to invest in Maine's future.

It is my hope that I might be a resource to each town, business, school, and individual in our community so that we may all experience economic success. I was elected to the Maine Legislature to represent you, the people of House District 76, and I consider it a privilege to do so. The best way to contact me is via e-mail at Gary.Hilliard@legislature.maine.gov or by phone, which is **287-1440**.

I provide a weekly State News Update via e-mail, which many people find to be useful for learning about state issues that affect their personal and business lives. I would love to add you to the newsletter list; and of course, you may unsubscribe at any time.

Thank you, again, for giving me the honor of serving you in Augusta!

Sincerely,

A handwritten signature in black ink that reads "Gary Hilliard". The signature is written in a cursive, flowing style.

Gary Hilliard
State Representative

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

Town of Fayette
2589 Main St.
Fayette, ME 04349

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the

VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

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

Bruce Poliquin
Maine's 2nd District Congressman

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

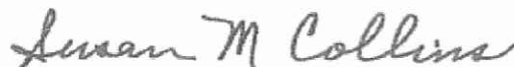
As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Kennebec County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

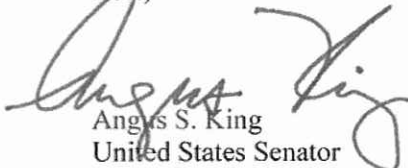
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,


Angus S. King
United States Senator

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

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

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

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

Non Zero Balance on All Accounts

Tax Year: 2017-1 To 2017-3
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
829 R	DEROCHER, NANCY J	2017	878.85	878.87	-0.02
576 R	GREINER, HOZUMI, NICOLE & DANIEL	2017	1,184.20	-6.47	1,190.67
Total for 2 Accounts:			2,063.05	872.40	1,190.65

Payment Summary

Type	Principal	Interest	Costs	Total
3 - 30 DN Costs	0.00	0.00	-12.94	-12.94
C - Correction	7.18	0.00	0.00	7.18
P - Payment	878.16	0.00	0.00	878.16
Total	885.34	0.00	-12.94	872.40

Non Lien Summary

2017-1	1,190.65
Total	1,190.65

112 L	BARNETT, BEATRICE	2017	979.48	0.00	979.48
1492 L	BARTLETT, BONNIE	2017	571.32	0.00	571.32
1569 L	BOWEN, WESLEY	2017	112.77	0.00	112.77
1527 L	BOWEN, WESLEY E & JENNIFER D.	2017	437.98	0.00	437.98
179 L	BOWEN, WESLEY E.	2017	314.41	0.00	314.41
180 L	BOWEN, WESLEY E.	2017	1,701.47	0.00	1,701.47
270 L	CHAMBERS, RICHARD D.	2017	548.56	0.00	548.56
1665 L	CHICOINE, ANDY L.	2017	616.49	0.00	616.49
1506 L	CLARK, GERALD R	2017	642.88	0.00	642.88
1626 L	CLEMENTS, CHARLES L.	2017	504.66	0.00	504.66
945 L	CRONIN, SUSAN	2017	1,766.51	978.26	788.25
355 L	CURRIER, NORMAN	2017	1,117.69	0.00	1,117.69
356 L	CURRIER, NORMAN	2017	415.22	0.00	415.22
452 L	DRAKE, CHARLES A., SR.	2017	2,076.67	158.13	1,918.54
740 L	DUTREMBLE, LIDIA	2017	785.97	0.00	785.97
741 L	DUTREMBLE, LIDIA	2017	319.28	0.00	319.28
1097 L	DWYER, HAROLD III	2017	244.48	0.00	244.48
177 L	DWYER, HAROLD F	2017	358.31	0.00	358.31
176 L	DWYER, HAROLD F III	2017	1,249.41	0.00	1,249.41
1418 L	DWYER, HAROLD F III	2017	403.83	0.00	403.83
586 L	DWYER, HAROLD III	2017	652.64	0.00	652.64
549 L	EVANS, TANYA L.	2017	1,651.05	0.00	1,651.05
550 L	EVANS, TANYA L.	2017	132.28	0.00	132.28
552 L	EVANS, TANYA L.	2017	668.89	0.00	668.89
193 L	GAFFNEY, RICHARD	2017	410.34	0.00	410.34
194 L	GAFFNEY-KESSELL, KATHLYNN	2017	2,860.88	0.00	2,860.88
1510 L	GREIFZU, TYSON A.	2017	356.77	0.00	356.77
1124 L	HOLMAN, JEFFREY R	2017	194.92	0.00	194.92
1125 L	HOLMAN, JEFFREY R	2017	1,096.56	0.00	1,096.56

Non Zero Balance on All Accounts

Tax Year: 2017-1 To 2017-3
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1438 L	HORNE, LINDA F., DONALD D.,	2017	246.21	0.00	246.21
742 L	INNISFREE ASSOCIATION	2017	208.70	68.25	140.45
1054 L	JUDD, ALFRED	2017	394.00	0.00	394.00
253 L	KLINOFF, ANDREW A.	2017	2,016.00	0.00	2,016.00
254 L	KLINOFF, ANDREW A.	2017	524.17	0.00	524.17
812 L	LAKE, RODNEY M. & LAURIE L.	2017	315.65	289.79	25.86
1377 L	MANN, THOMAS ANDREW	2017	136.87	92.00	44.87
113 L	MAROTTO, MARISOL M	2017	332.29	0.00	332.29
738 L	MCGOWAN, PATRICK K.	2017	4,291.16	0.00	4,291.16
1541 L	MICHAUD, TROY E.	2017	2,169.78	1,254.62	915.16
966 L	MITCHELL, MARY JANE	2017	1,205.50	0.00	1,205.50
995 L	MULCAHY, RICHARD & KATHLEEN	2017	3,730.91	1,979.98	1,750.93
39 L	NICHOLS, JEFFREY W.	2017	481.89	0.00	481.89
41 L	NICHOLS, JEFFREY W.	2017	111.14	0.00	111.14
869 L	ORR, ROBERT A.	2017	644.50	0.00	644.50
1083 L	PHILLIPS JR., JAMES A. & NORMA C/O PHILLIPS III, JAMES	2017	717.67	0.00	717.67
1151 L	RICH, AMY M.	2017	868.90	0.00	868.90
1153 L	RICH, AMY M.	2017	3,751.98	877.82	2,874.16
846 L	SANBORN, CAROL	2017	615.23	0.00	615.23
609 L	SCHMIDT, JAMIE E & TAMMY L.	2017	1,799.03	0.00	1,799.03
219 L	SCIARRETTA, LYNN	2017	143.67	0.00	143.67
1214 L	SEARLES, JULIE T. BOWEN	2017	76.99	0.00	76.99
1231 L	SLEZAS, ALBINAS	2017	239.60	0.00	239.60
1409 L	SNOWFLAKE PRODUCTIONS, LLC	2017	11,845.09	0.00	11,845.09
1296 L	SORMAN, NANCY E.	2017	195.18	0.00	195.18
1199 L	SOUZA, CHERYL L.	2017	574.58	208.35	366.23
1297 L	SYLVESTER, STEVEN A.	2017	2,296.65	724.63	1,572.02
1307 L	TERRANOVA, PAUL & EILEEN	2017	376.19	0.00	376.19
1359 L	VINCENT, W. R.	2017	104.64	0.00	104.64
165 L	WOODARD, MARK A & ANDREA J	2017	851.02	0.00	851.02
Total for 59 Accounts:			64,456.91	6,631.83	57,825.08

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	367.20	0.00	0.00	367.20
P - Payment	5,295.31	537.56	431.76	6,264.63
Total	5,662.51	537.56	431.76	6,631.83

Lien Summary

2017-1	57,825.08
Total	57,825.08

Total for 61 Accounts: 66,519.96 7,504.23 59,015.73

Non Zero Balance on All Accounts

Tax Year: 2018-1 To 2018-2
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
563 R	ANGELL, BARBARA J.	2018	1,470.15	735.08	735.07
75 R	ATHEARN, BRIAN H	2018	61.05	0.00	61.05
74 R	ATHEARN, KATHERINE T.	2018	61.05	0.00	61.05
96 R	BAKER, NANCY E	2018	4,545.75	0.00	4,545.75
100 R	BAMFORD, THEODORE	2018	1,877.70	53.86	1,823.84
112 R	BARNETT, BEATRICE	2018	660.00	0.00	660.00
1492 R	BARTLETT, BONNIE	2018	534.60	0.00	534.60
311 R	BAULD, THERESE BONNEVIE	2018	2,257.20	1,128.60	1,128.60
1106 R	BAULD, WILLIAM J & THERESA B	2018	3,311.55	1,655.78	1,655.77
1108 R	BAULD, WILLIAM J & THERESA B	2018	103.95	51.98	51.97
1512 R	BAULD, WILLIAM J.	2018	255.75	127.88	127.87
121 R	BECK, WENDY D. KARSTEN-	2018	2,715.90	1,357.95	1,357.95
483 R	BECKER, MARY LYNN F & THEODORE A	2018	6,151.20	3,075.60	3,075.60
608 R	BISCEGLIA, PAUL A.	2018	92.40	46.20	46.20
1562 R	BLAIS, ANITA R	2018	803.55	691.01	112.54
958 R	BOBER, PHILIP A & PATRICIA A	2018	2,838.00	1,895.14	942.86
795 R	BOUCHER, JOSEPH & SHEILA	2018	169.95	84.98	84.97
1569 R	BOWEN, WESLEY	2018	72.60	0.00	72.60
1527 R	BOWEN, WESLEY E & JENNIFER D.	2018	399.30	0.00	399.30
179 R	BOWEN, WESLEY E.	2018	273.90	0.00	273.90
180 R	BOWEN, WESLEY E.	2018	1,598.85	0.00	1,598.85
1694 R	BOWEN, WESLEY E.	2018	165.00	0.00	165.00
1132 R	BRISKE, JESS E.	2018	204.60	0.00	204.60
206 R	BROWER, ANDREA C.	2018	429.00	0.00	429.00
204 R	BROWER, HOWARD	2018	503.25	0.00	503.25
205 R	BROWER, HOWARD	2018	499.95	0.00	499.95
203 R	BROWER, MIRIAN	2018	430.65	0.00	430.65
213 R	BROWN, ALTON	2018	206.25	103.13	103.12
217 R	BRUEN, LAURENCE J. & MARJORIE J.	2018	1,437.15	286.34	1,150.81
606 R	BRYANT, DAVID R.	2018	2,674.65	1,337.33	1,337.32
223 R	BRYANT, KENNETH & MARY	2018	1,940.40	1,458.72	481.68
1573 R	BRYANT, NILS W & RHONDA	2018	2,433.75	2,398.82	34.93
247 R	CALLAHAN, JAMES & DIANNE L.	2018	143.55	0.00	143.55
248 R	CALLAHAN, JAMES & DIANNE L.	2018	1,463.55	779.49	684.06
1182 R	CAMPBELL, EBEN	2018	1,080.75	540.38	540.37
264 R	CARPINETTI, DAVID J.	2018	3,511.20	2,688.68	822.52
1565 R	CHABE, DAVID N & ELIZABETH	2018	272.25	0.00	272.25
1579 R	CHABE, DAVID N & ELIZABETH	2018	957.00	0.00	957.00
1415 R	CHABOT, JOSEPH	2018	138.60	0.00	138.60
270 R	CHAMBERS, RICHARD D.	2018	511.50	0.00	511.50
1665 R	CHICOINE, ANDY L.	2018	872.85	0.00	872.85
1733 R	CHICOINE, JASON N.	2018	51.15	0.00	51.15
279 R	CHICOINE, LARRY & DIANNE	2018	1,488.30	0.00	1,488.30
288 R	CHURCHILL JANYCE E	2018	110.55	105.00	5.55
1300 R	CHURCHILL JOHN & DENISE	2018	184.80	0.00	184.80
1517 R	CHURCHILL, JOHN	2018	386.10	0.00	386.10

Non Zero Balance on All Accounts

Tax Year: 2018-1 To 2018-2
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
289	R CHURCHILL, JOHN & DENISE	2018	69.30	0.00	69.30
290	R CHURCHILL, JOHN & DENISE	2018	67.65	0.00	67.65
293	R CHURCHILL, JOHN & DENISE	2018	2,354.55	1,677.28	677.27
1256	R CHURCHILL, JOHN & ELDEN	2018	122.10	0.00	122.10
732	R CHURCHILL, JOHN P.	2018	181.50	0.00	181.50
291	R CHURCHILL, JOHN P. & ELDON L.	2018	107.25	0.00	107.25
1506	R CLARK, GERALD R.	2018	607.20	0.00	607.20
1626	R CLEMENTS, CHARLES L.	2018	466.95	0.00	466.95
674	R COCHRAN, ALFRED	2018	173.25	0.00	173.25
306	R COLE, CLAIRE	2018	430.65	0.00	430.65
307	R COLE, CLAIRE	2018	429.00	0.00	429.00
308	R COLE, HAROLD	2018	429.00	0.00	429.00
310	R COLEMAN, DAGMAR P.	2018	183.15	0.00	183.15
1511	R COMMUNITY SERVICE TELEPHONE CO.	2018	87.45	0.00	87.45
436	R CRANE , RAY L	2018	339.90	0.00	339.90
945	R CRONIN, SUSAN	2018	1,747.35	198.00	1,549.35
353	R CUNHA, MARIA	2018	179.85	89.93	89.92
354	R CURRIER, J. ROGER & BARBARA(TRUSTEES)	2018	2,661.45	1,330.73	1,330.72
359	R CURRIER, J. ROGER & BARBARA(TRUSTEES)	2018	3,552.45	1,776.23	1,776.22
355	R CURRIER, NORMAN	2018	1,006.50	0.00	1,006.50
356	R CURRIER, NORMAN	2018	376.20	0.00	376.20
1232	R CUSHING, CYNTHIA I.	2018	770.55	239.19	531.36
189	R DARLING, RICHARD E & LAURETTE C	2018	1,202.85	1,203.68	-0.83
681	R DIRIGO TIMBERLANDS	2018	643.50	0.00	643.50
427	R DONEGAN, THOMAS D. & TERESA	2018	3,483.15	0.00	3,483.15
431	R DOUGAN, DOROTHY ESTATE	2018	10,899.90	0.00	10,899.90
452	R DRAKE, CHARLES A., SR.	2018	2,169.75	0.00	2,169.75
425	R DUNN, GEORGE M. & JANET L.	2018	495.00	0.00	495.00
740	R DUTREMBLE, LIDIA	2018	752.40	0.00	752.40
741	R DUTREMBLE, LIDIA	2018	278.85	0.00	278.85
1097	R DWYER, HAROLD III	2018	212.85	0.00	212.85
177	R DWYER, HAROLD F	2018	336.60	0.00	336.60
176	R DWYER, HAROLD F III	2018	1,155.00	0.00	1,155.00
1418	R DWYER, HAROLD F III	2018	377.85	0.00	377.85
586	R DWYER, HAROLD III	2018	653.40	0.00	653.40
1404	R DWYER, JAMES	2018	29.70	0.00	29.70
451	R ELLIS, CALE C.	2018	4,535.85	2,267.93	2,267.92
1505	R ELLIS, CALE C.	2018	429.00	214.50	214.50
1646	R ENGLEHARDT, JON	2018	46.20	0.00	46.20
456	R ENGLEHARDT, JON P & MARY T	2018	2,729.10	0.00	2,729.10
1126	R ENGLEHARDT, JON P & MARY T	2018	179.85	0.00	179.85
1555	R ENGLEHARDT, JON P & MARY T	2018	204.60	0.00	204.60
549	R EVANS, TANYA L.	2018	1,630.20	0.00	1,630.20
550	R EVANS, TANYA L.	2018	89.10	0.00	89.10
552	R EVANS, TANYA L.	2018	633.60	0.00	633.60

Non Zero Balance on All Accounts

Tax Year: 2018-1 To 2018-2

As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
125 R	FAYETTE COUNTRY STORE INC	2018	3,083.85	0.00	3,083.85
1632 R	FEAGIN, JAMES R.	2018	5,121.60	2,560.80	2,560.80
1227 R	FERRARO, JOHN F.	2018	1,574.10	0.00	1,574.10
146 R	FLAGG, LUKE R.	2018	176.55	0.06	176.49
961 R	FLAGG, LUKE R.	2018	77.55	0.00	77.55
1559 R	FLYNN, KATHERINE H	2018	6,312.90	0.00	6,312.90
881 R	FOLK, MARK N & LISA S	2018	1,443.75	0.00	1,443.75
496 R	FREEMAN, GLENN R.	2018	2,625.15	964.27	1,660.88
1422 R	FREEMAN, GLENN R.	2018	930.60	0.00	930.60
193 R	GAFFNEY, RICHARD	2018	371.25	0.00	371.25
194 R	GAFFNEY-KESSELL, KATHLYNN	2018	2,527.80	0.00	2,527.80
498 R	GAGNON, ROGER & JOAN	2018	113.85	0.00	113.85
501 R	GARDNER JR., CHESTER M.	2018	57.75	28.88	28.87
502 R	GARDNER JR., CHESTER M.	2018	805.20	402.60	402.60
219 R	GILMORE, KEVIN R.	2018	100.65	0.00	100.65
527 R	GOELLNER, JUDITH	2018	242.55	121.28	121.27
1464 R	GOULD,STEPHEN J. & SANDRA D.	2018	2,743.95	1,371.98	1,371.97
1494 R	GRAF, BERNDT DAVID	2018	554.40	0.00	554.40
520 R	GRAF,BERNDT	2018	2,580.60	450.57	2,130.03
1635 R	GREEN, HENRIK HAROLD	2018	1,158.30	0.00	1,158.30
1576 R	GREENLEEF, LINDA A.	2018	221.10	0.00	221.10
1510 R	GREIFZU, TYSON A.	2018	625.35	0.00	625.35
576 R	GREINER, HOZUMI, NICOLE & DANIEL	2018	641.85	0.00	641.85
583 R	GRIFFITHS, DAVID W.	2018	179.85	89.93	89.92
613 R	HAPPEL, RUTH	2018	330.00	0.00	330.00
435 R	HEWINS, CRAIG L & BREANNE M	2018	1,628.55	814.28	814.27
1117 R	HILL, ANDREW F.	2018	79.20	39.60	39.60
1118 R	HILL, ANDREW F.	2018	112.20	56.10	56.10
1219 R	HILL, ANDREW F.	2018	166.65	83.33	83.32
1385 R	HILL, ANDREW F.	2018	2,174.70	289.11	1,885.59
664 R	HODGKINS JR., WESLEY	2018	2,532.75	1,266.38	1,266.37
665 R	HODGKINS JR., WESLEY	2018	82.50	41.25	41.25
666 R	HODGKINS JR., WESLEY	2018	1,263.90	631.95	631.95
1124 R	HOLMAN, JEFFREY R	2018	295.35	0.00	295.35
1125 R	HOLMAN, JEFFREY R	2018	1,067.55	0.00	1,067.55
1438 R	HORNE, LINDA F., DONALD D.,	2018	396.00	0.00	396.00
742 R	INNISFREE ASSOCIATION	2018	166.65	0.00	166.65
1082 R	JEANNE JEWETT	2018	1,230.90	615.45	615.45
734 R	JOHNSON, RICHARD C. & ROSE MARIE	2018	191.40	95.70	95.70
181 R	JUDD, ALFRED	2018	1,531.20	0.00	1,531.20
1054 R	JUDD, ALFRED	2018	719.40	0.00	719.40
752 R	KASSEL, JEANETTE	2018	2,560.80	1,468.54	1,092.26
221 R	KINGSTONE, CARLOTTA J.	2018	1,098.90	549.45	549.45
253 R	KLINOFF, ANDREW A.	2018	2,006.40	0.00	2,006.40
254 R	KLINOFF, ANDREW A.	2018	490.05	0.00	490.05
787 R	KOLTERMAN, NEAL R.	2018	183.15	0.00	183.15
790 R	KRAMER, BRUCE, MIRIAM & SCOTT	2018	5,237.10	0.00	5,237.10

Non Zero Balance on All Accounts

Tax Year: 2018-1 To 2018-2
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1462	R LADD,BERT	2018	429.00	214.50	214.50
812	R LAKE, RODNEY M. & LAURIE L.	2018	379.50	0.00	379.50
837	R LEBLANC, HUBERT	2018	61.05	22.48	38.57
1315	R LEBLANC, TAMMY BEGIN & ANDRE B	2018	133.65	0.00	133.65
615	R LECLAIR, NICHOLAS W.	2018	1,321.65	0.00	1,321.65
616	R LECLAIR, NICHOLAS W.	2018	99.00	25.45	73.55
913	R MAHER, JEFFREY P	2018	2,607.00	1,303.50	1,303.50
1377	R MANN, THOMAS ANDREW	2018	184.80	0.00	184.80
113	R MAROTTO, MARISOL M	2018	292.05	0.00	292.05
896	R MARUJO, THERESA A	2018	310.20	155.10	155.10
904	R MATHEWS, THOMAS	2018	2,999.70	0.00	2,999.70
902	R MATHEWS, THOMAS J. ET ALS	2018	2,816.55	0.00	2,816.55
738	R MCGOWAN, PATRICK K.	2018	4,309.80	0.00	4,309.80
1236	R MCGRATH, LYNN	2018	1,864.50	89.44	1,775.06
683	R MCNALLY, MICHAEL C	2018	4,384.05	2,151.77	2,232.28
1172	R MELCHINSKEY, STEPHEN J.	2018	2,402.40	0.00	2,402.40
1174	R MELCHINSKEY, STEPHEN J.	2018	330.00	0.00	330.00
940	R MELIA, DANIEL T.	2018	696.30	354.65	341.65
946	R MERRILL, FRANK & MARGARET	2018	1,951.95	0.00	1,951.95
12	R MEYERS, PAUL F.	2018	952.05	0.00	952.05
1541	R MICHAUD, TROY E.	2018	2,074.05	0.00	2,074.05
1508	R MILLER, ARCHIE	2018	556.05	550.05	6.00
964	R MITCHELL, GARY	2018	13.20	6.60	6.60
1477	R MITCHELL, GARY	2018	1,650.00	825.00	825.00
969	R MITCHELL, GARY L.	2018	2,377.65	1,188.83	1,188.82
1033	R MITCHELL, GARY L.	2018	369.60	184.80	184.80
1034	R MITCHELL, GARY L.	2018	2,291.85	1,145.93	1,145.92
966	R MITCHELL, MARY JANE	2018	1,095.60	0.00	1,095.60
968	R MITCHELL, PAUL E. & NANCY J.	2018	760.65	0.00	760.65
959	R MITCHELL, THOMAS & CHRISTINE	2018	739.20	369.60	369.60
967	R MITCHELL, THOMAS & CHRISTINE	2018	1,922.25	961.13	961.12
1614	R MITCHELL, THOMAS & CHRISTINE	2018	194.70	97.35	97.35
995	R MULCAHY, RICHARD & KATHLEEN	2018	4,290.00	0.00	4,290.00
1003	R MYRAND, DANIEL	2018	174.90	0.00	174.90
1004	R MYRAND, DANIEL	2018	1,075.80	0.00	1,075.80
1012	R NARDI, WILLIAM & RAFFAELA	2018	245.85	0.00	245.85
1602	R NEWELL, BRIAN M.	2018	3,161.40	1,580.70	1,580.70
39	R NICHOLS, JEFFREY W.	2018	443.85	0.00	443.85
41	R NICHOLS, JEFFREY W.	2018	67.65	0.00	67.65
53	R NICKLESS, RICHARD D JR & JENNIFER A	2018	198.00	0.00	198.00
1020	R NIERENBERG, DENNIS E.	2018	257.40	128.70	128.70
1698	R O'CLAIR, AUDREY B.	2018	3,430.35	3,429.68	0.67
869	R ORR, ROBERT A.	2018	608.85	0.00	608.85
26	R PARKER LAKE SHORE	2018	6.60	0.00	6.60
31	R PARKER LAKE SHORE	2018	237.60	0.00	237.60
1062	R PATTERSON, ALAN	2018	438.90	437.01	1.89
637	R PEASE, JODY	2018	1,265.55	0.00	1,265.55

Non Zero Balance on All Accounts

Tax Year: 2018-1 To 2018-2
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1670	R PEPPER, TIMOTHY W & MEREDITH C.	2018	3,753.75	2,042.82	1,710.93
44	R PETERSON, JAMES T	2018	334.95	0.00	334.95
48	R PETERSON, JAMES T	2018	37.95	0.12	37.83
183	R PETERSON, MARY LOU	2018	458.70	0.00	458.70
1075	R PETTINGILL, PAUL	2018	1,851.30	932.44	918.86
868	R PHAIAH, MITCHELL	2018	933.90	466.95	466.95
1083	R PHILLIPS JR., JAMES A. & NORMA	2018	557.70	0.00	557.70
1086	R PIDDOCK JR., CHARLES A.	2018	4,026.00	984.34	3,041.66
1087	R PIERSON, DOUGLAS H. (TRUSTEE)	2018	3,638.25	1,819.13	1,819.12
1089	R PINKHAM, CARLTON & SHIRLEY	2018	4,821.30	2,410.65	2,410.65
1736	R POTTLE, DANIEL F.	2018	904.20	452.10	452.10
1112	R PRESBY, WILLIAM C.	2018	1,120.35	560.18	560.17
1113	R PRESBY, WILLIAM C.	2018	466.95	296.18	170.77
1302	R REMINGTON, MELISSA	2018	3,956.70	2,183.31	1,773.39
1151	R RICH, AMY M.	2018	836.55	0.00	836.55
1153	R RICH, AMY M.	2018	3,679.50	0.00	3,679.50
1481	R RINGUETTE JR., BERTRAND	2018	313.50	0.00	313.50
1168	R RIZY, JOHN R(TRUSTEE)	2018	3,052.50	0.00	3,052.50
705	R ROBERTSON, AARON	2018	128.70	89.40	39.30
1183	R ROLLINS, DOUGLAS L.	2018	33.00	0.00	33.00
1184	R ROLLINS, DOUGLAS L. & DEBRA A.	2018	349.80	0.00	349.80
778	R RUSH, ANN MARIE -FKA JOHNSON	2018	300.30	0.00	300.30
779	R RUSH, ANN MARIE -FKA JOHNSON	2018	219.45	0.00	219.45
846	R SANBORN, CAROL	2018	488.40	0.00	488.40
49	R SARGENT, DANIEL R	2018	664.95	303.82	361.13
120	R SAVAGE, ETHAN E & CARRIE E	2018	438.90	0.00	438.90
609	R SCHMIDT, JAMIE E & TAMMY L.	2018	1,697.85	0.00	1,697.85
1214	R SEARLES, JULIE T. BOWEN	2018	33.00	0.00	33.00
1468	R SILVA, LISA	2018	371.25	369.60	1.65
541	R SKELTON, HAROLD	2018	887.70	443.85	443.85
542	R SKELTON, HAROLD	2018	3,531.00	1,765.50	1,765.50
1317	R SKELTON, HAROLD	2018	226.05	113.03	113.02
1231	R SLEZAS, ALBINAS	2018	198.00	0.00	198.00
1244	R SNOW, LYMAN & CAROL	2018	6.60	0.00	6.60
1409	R SNOWFLAKE PRODUCTIONS, LLC	2018	11,974.05	0.00	11,974.05
1296	R SORMAN, NANCY E.	2018	310.20	0.00	310.20
1199	R SOUZA, CHERYL L.	2018	537.90	0.00	537.90
1249	R SPARLING, NATHANIEL	2018	577.50	288.75	288.75
530	R STABINSKI FAMILY COTTAGE TRUST	2018	320.10	185.72	134.38
531	R STABINSKI FAMILY COTTAGE TRUST	2018	4,865.85	2,432.93	2,432.92
1661	R STEVENS, ROBERT L. II	2018	499.95	493.53	6.42
1279	R STEVENSON, CRAIG	2018	231.00	0.00	231.00
1280	R STEVENSON, DOUGLAS, CRAIG, CHRISTO	2018	2,659.80	1,389.14	1,270.66
1056	R STROH, ROY	2018	996.60	0.00	996.60
1297	R SYLVESTER, STEVEN A.	2018	2,354.55	0.00	2,354.55
1303	R TAYLOR, STEPHEN F & VALERIE A	2018	2,323.20	0.00	2,323.20
1307	R TERRANOVA, PAUL & EILEEN	2018	336.60	0.00	336.60

Non Zero Balance on All Accounts

Tax Year: 2018-1 To 2018-2
As of: 05/31/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1176 R	THIBIDEAU, THOMAS L.	2018	1,869.45	1,859.71	9.74
119 R	THOMPSON, RICHARD	2018	1,506.45	0.00	1,506.45
1358 R	VIGUE, VERNAL E. & JEANNE C.	2018	2,953.50	1,885.75	1,067.75
1359 R	VINCENT, W. R.	2018	61.05	0.00	61.05
949 R	WARREN, PAUL	2018	1,904.10	1,395.65	508.45
912 R	WARREN, PAUL D. & VIRGINIA M.	2018	1,296.90	903.50	393.40
1101 R	WARREN, PAUL D. & VIRGINIA M.	2018	1,582.35	1,192.43	389.92
1369 R	WARREN, PAUL D. & VIRGINIA M.	2018	37.95	19.68	18.27
1370 R	WARREN, PAUL D. & VIRGINIA M.	2018	4,918.65	3,687.88	1,230.77
1634 R	WEBSTER, RICKY A. & LEOLA M.	2018	122.10	120.00	2.10
1380 R	WELCH, THEODORE A.	2018	1,494.90	747.45	747.45
1649 R	WILKINS, DONNA M.	2018	409.20	204.60	204.60
1601 R	WILSON, ROBERT S.	2018	1,912.35	0.00	1,912.35
330 R	WOOD , JOHN A.	2018	336.60	168.30	168.30
331 R	WOOD, JOHN A.	2018	346.50	173.25	173.25
165 R	WOODARD, MARK A & ANDREA J	2018	735.90	0.00	735.90
1446 R	YOUNG, THOMAS E. & LYNNE	2018	2,338.05	1,169.03	1,169.02
1447 R	YOUNG, THOMAS E. & LYNNE	2018	1,950.30	975.15	975.15
518 R	YUZZI, STEVEN M.	2018	833.25	416.63	416.62
841 R	ZEOLI, GERALD D & CHERYL L	2018	3,649.80	1,807.70	1,842.10
Total for 252 Accounts:			322,716.90	93,513.40	229,203.50

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	862.95	0.00	0.00	862.95
C - Correction	-62.70	0.00	0.00	-62.70
P - Payment	87,457.22	0.00	0.00	87,457.22
Y - Prepayment	5,255.93	0.00	0.00	5,255.93
Total	93,513.40	0.00	0.00	93,513.40

Non Lien Summary

2018-1	229,203.50
Total	229,203.50

No Liened Accounts 0.00 0.00 0.00

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0.00
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Total for 252 Accounts: 322,716.90 93,513.40 229,203.50

Financial Statements

Town of Fayette, Maine

June 30, 2017

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Town of Fayette, Maine

June 30, 2017

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Independent Auditors' Report

To the Board of Selectmen
Town of Fayette
Fayette, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fayette, Maine's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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


Professional Association

Portland, Maine
February 20, 2018

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, 2017. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Town's assets exceed liabilities by \$3,046,234 as of June 30, 2017, compared to \$2,815,806 as of June 30, 2016.

The Town's governmental funds General Fund Balance was \$1,083,542 as of June 30, 2017, compared to \$1,126,338 as of June 30, 2016, a decrease of \$42,796 from the previous year.

Please reference page 7 regarding this part of the analysis. The status of long-term liabilities at year-end is the resulting reason for this year's net position increase. Bonds payable, capital lease obligations, accrued interest payables and net pension liability all decreased from the prior year.

The noteworthy variances of budget versus actual expenditures for 2017 were limited to Public Works and Property Tax Revenue. Please reference page 10 regarding this part of the analysis. Public works over expense is directly related to increases in equipment repair for our aging fleet of trucks.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

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

- **Governmental activities:** Most of the Town's basic services are reported here, including general administration, public safety, health and welfare, education and public works. Property and sales taxes, fines, and state and federal grants finance most of these activities.
- **Business-type activities:** if the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. Currently the Town has no business type activities.

Fund Financial Statements

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

The Town has the following types of funds:

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

Notes to the Financial Statements

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

The following schedule is a summary of net position for the years ended June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,402,630	\$ 1,405,265	\$ (2,635)
Capital assets	3,012,071	3,002,173	9,898
Total Assets	<u>4,414,701</u>	<u>4,407,438</u>	<u>7,263</u>
Deferred outflows related to pension	45,236	61,253	(16,017)
Total Deferred Outflows	<u>45,236</u>	<u>61,253</u>	<u>(16,017)</u>
Long term-liabilities	1,056,096	1,291,048	(234,952)
Other liabilities	324,421	310,663	13,758
Total Liabilities	<u>1,380,517</u>	<u>1,601,711</u>	<u>(221,194)</u>
Deferred inflows related to pension	33,186	43,450	(10,264)
Deferred interest reimbursement	-	7,724	(7,724)
Total Deferred Inflows of Resources	<u>33,186</u>	<u>51,174</u>	<u>(17,988)</u>
Net position:			
Net investment in capital assets	1,766,711	1,533,729	232,982
Restricted	96,992	49,424	47,568
Unrestricted	1,182,531	1,232,653	(50,122)
	<u>\$ 3,046,234</u>	<u>\$ 2,815,806</u>	<u>\$ 230,428</u>

Please reference page 18 regarding this analysis. Contributing factors in this year's capital asset reporting include the completion of the school heating upgrade construction project and the Sandy River Road "King Brook" culvert project. The reduction in long term liabilities is directly related to the ongoing debt payments in a year that did not incur additional indebtedness.

Management’s Discussion and Analysis - Continued

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 11,264	\$ 12,574	\$ (1,310)
Operating grants and contributions	119,357	124,673	(5,316)
Capital grants and contributions	102,866	-	102,866
General revenues			
Property taxes	2,489,302	2,436,963	52,339
Excise taxes	219,383	218,301	1,082
Intergovernmental	195,337	143,056	52,281
Other	<u>28,530</u>	<u>28,075</u>	<u>455</u>
Total Revenues	3,166,039	2,963,642	202,397
Expenses:			
General			
General government	\$ 287,186	\$ 298,844	\$ (11,658)
Public safety	104,427	107,558	(3,131)
Health and welfare	38,888	35,255	3,633
Recreation and culture	13,934	11,751	2,183
Education	1,860,082	1,705,736	154,346
Public works	382,734	1,201,240	(818,506)
Unclassified	233,376	189,667	43,709
Interest on long-term debt	<u>14,984</u>	<u>20,410</u>	<u>(5,426)</u>
Total Expenses	<u>2,935,611</u>	<u>3,570,461</u>	<u>(634,850)</u>
Change in Net Position	<u>\$ 230,428</u>	<u>\$ (606,819)</u>	<u>\$ 837,247</u>

The most noteworthy observations that impacted our net position were the net changes in expenditure activity in Public Works. This is the difference from all expenses associated with bond activity from the previous year in contrast to what was a normal operational year this year.

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

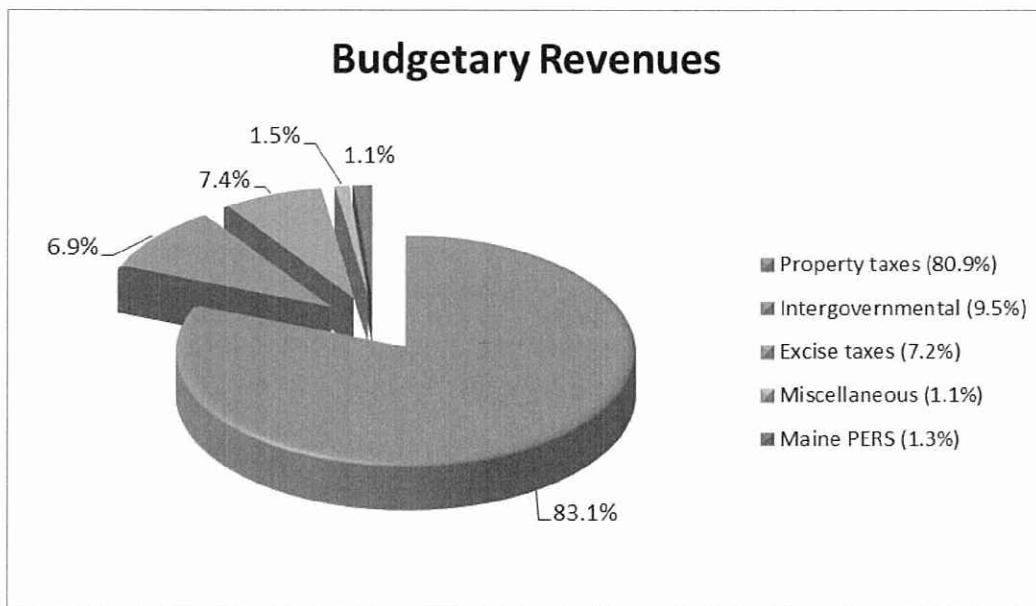
Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

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

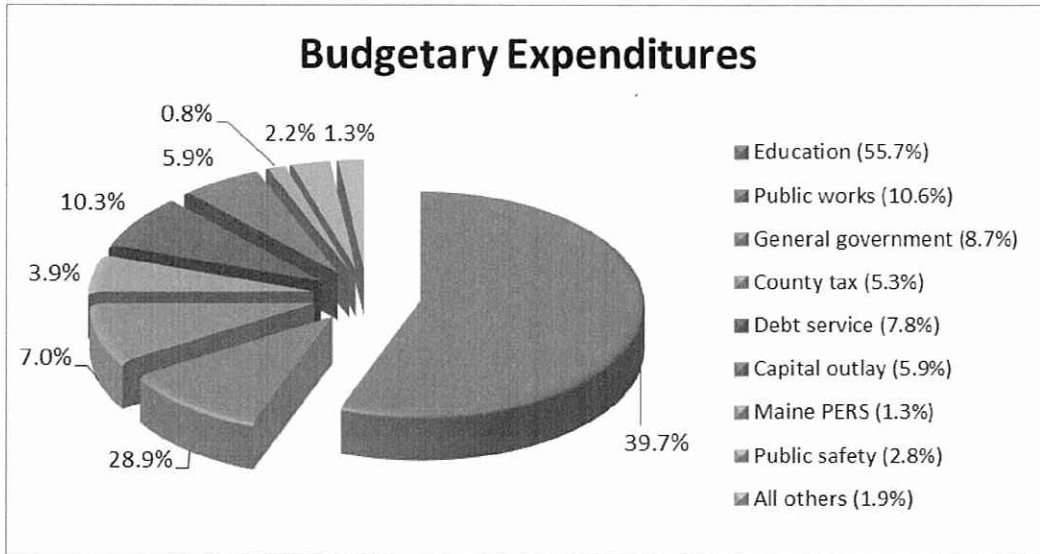
Current year revenues on a budgetary basis in the general fund were made up of the following:



Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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



General Fund Budgetary Highlights

The most noteworthy observation is the shift in education (55.7%) from last year (39.7%). Public Works this year (10.6%) from (28.9%) last year is related to the major road paving expenditures and equipment purchases in the previous audited year.

Noteworthy Reserve Funds Include:

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Capital Assets

At year-end, the Town had \$3,012,071 in net capital assets compared to \$3,002,173, last year.

This year's major additions included:

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

Long Term Liabilities

At year-end, the Town had \$1,232,200 in general obligation debt and \$13,160 in capital lease obligations compared to \$1,451,500 and \$16,944, respectively, last year. At year- end, the Town had a net pension liability of \$34,061 compared to \$45,688 last year.

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

Economic Factors and Next Year's Budgets and Rates

Moving forward, subsequent year audit reports will hopefully identify modest gains and restoration of the Town undesignated fund (surplus). Fayette failed to contribute to fund balance this year unlike the previous year. Today in Fayette, a dollar on the tax rate is the cash equivalent of \$163,141. This year, we approved a school budget of \$1,893,697. The state education subsidy for this budget is \$34,671.

The Fayette taxpayer pays exclusively 98.2 % of its education costs. The current tax rate in Fayette is \$16.50. Since the 2007 revaluation when Fayette's tax rate was \$10.20, the tax rate has increased each year or has remained the same in subsequent years leading us to the current rate today.

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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 (207) 685-4373 and ask for the Town Manager. Citizens are welcomed to visit with the appropriate staff on any financial matters.

Statement of Net Position

Town of Fayette, Maine

As of June 30, 2017

	<u>Governmental Activities</u>
Assets	
Cash	\$ 1,088,457
Accounts receivable	65,023
Taxes receivable	196,774
Tax liens	36,737
Tax acquired property	15,639
Capital assets, net of accumulated depreciation	<u>3,012,071</u>
Total Assets	4,414,701
Deferred Outflows of Resources	
Deferred outflows related to pension	<u>45,236</u>
Total Deferred Outflows of Resources	45,236
Liabilities	
Accrued expenses	85,490
Prepaid taxes	4,606
Accrued interest payable	11,000
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	219,300
Capital lease obligation	4,025
Portion due or payable after one year:	
Bonds payable	1,012,900
Capital lease obligation	9,135
Net pension liability	<u>34,061</u>
Total Liabilities	1,380,517
Deferred Inflows of Resources	
Deferred inflows related to pension	<u>33,186</u>
Total Deferred Inflows of Resources	33,186
Net Position	
Net investment in capital assets	1,766,711
Restricted	91,992
Unrestricted	<u>1,187,531</u>
Net Position	\$ <u>3,046,234</u>

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

Statement of Activities

Town of Fayette, Maine

For the Year Ended June 30, 2017

Function/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating	Capital	Revenue and
			Grants and Contributions	Grants and Contributions	Changes in
					Net Position
Governmental Activities:					
General government	\$ 287,186	\$ 11,264	\$ -	\$ -	\$ (275,922)
Public safety	104,427	-	-	-	(104,427)
Health and welfare	38,888	-	-	-	(38,888)
Recreation and culture	13,934	-	-	-	(13,934)
Education	1,860,082	-	32,694	-	(1,827,388)
Public works	382,734	-	38,556	-	(344,178)
County tax	162,691	-	-	-	(162,691)
Unclassified	18,919	-	-	-	(18,919)
Maine PERS on-behalf payments	48,107	-	48,107	-	-
Interest on long-term debt	14,984	-	-	-	(14,984)
Capital outlay	3,659	-	-	102,866	99,207
Total Governmental Activities	\$ 2,935,611	\$ 11,264	\$ 119,357	\$ 102,866	(2,702,124)
General revenues:					
Taxes:					
Property					2,489,302
Excise					219,383
Intergovernmental					195,337
Interest					1,390
Miscellaneous					27,140
					<u>2,932,552</u>
					Change in Net Position
					230,428
					Net position at beginning of year
					<u>2,815,806</u>
					Net Position at End of Year
					<u>\$ 3,046,234</u>

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2017

	General	Local Entitlement Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash	\$ 1,054,031	\$ -	\$ 34,426	\$ 1,088,457
Accounts receivable	11,026	47,753	6,244	65,023
Taxes receivable	196,774	-	-	196,774
Tax liens	36,737	-	-	36,737
Tax acquired property	15,639	-	-	15,639
Due from other funds	58,365	-	11,934	70,299
	<u>1,372,572</u>	<u>47,753</u>	<u>52,604</u>	<u>1,472,929</u>
Total Assets	\$ 1,372,572	\$ 47,753	\$ 52,604	\$ 1,472,929
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accrued expenses	\$ 85,490	\$ -	\$ -	\$ 85,490
Prepaid taxes	4,606	-	-	4,606
Due to other funds	11,934	47,753	10,612	70,299
	<u>102,030</u>	<u>47,753</u>	<u>10,612</u>	<u>160,395</u>
Total Liabilities	102,030	47,753	10,612	160,395
Deferred Inflows of Resources				
Unavailable revenue - property taxes	187,000	-	-	187,000
	<u>187,000</u>	<u>-</u>	<u>-</u>	<u>187,000</u>
Total Deferred Inflows of Resources	187,000	-	-	187,000
Fund Balances				
Restricted				
Special revenue funds	-	-	14,237	14,237
Permanent funds	-	-	27,755	27,755
General fund - Town	50,000	-	-	50,000
General fund - School	5,000	-	-	5,000
Assigned				
General fund - Town	201,001	-	-	201,001
General fund - School	282,165	-	-	282,165
Unassigned				
General fund	545,376	-	-	545,376
	<u>1,083,542</u>	<u>-</u>	<u>41,992</u>	<u>1,125,534</u>
Total Fund Balances	1,083,542	-	41,992	1,125,534
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,372,572	\$ 47,753	\$ 52,604	\$ 1,472,929

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, 2017

Total Fund Balances - Governmental Funds \$ 1,125,534

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: 3,012,071

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: 187,000

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	\$ 45,236	
Deferred inflows related to pension	<u>(33,186)</u>	
		12,050

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

Bonds payable	(1,232,200)	
Capital lease obligations	(13,160)	
Accrued interest payable	(11,000)	
Net pension liability	<u>(34,061)</u>	
		<u>(1,290,421)</u>

Net Position - Governmental Activities \$ 3,046,234

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, 2017

	General	Local Entitlement Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 2,451,302	\$ -	\$ -	\$ 2,451,302
Excise taxes	219,383	-	-	219,383
Intergovernmental	286,807	52,268	30,378	369,453
Maine PERS on-behalf payments	40,211	-	-	40,211
Miscellaneous	32,076	-	7,718	39,794
Total Revenues	<u>3,029,779</u>	<u>52,268</u>	<u>38,096</u>	<u>3,120,143</u>
Expenditures				
Current				
General government	283,370	-	-	283,370
Public safety	86,471	-	-	86,471
Health and welfare	38,888	-	-	38,888
Recreation and culture	13,074	-	-	13,074
Education	1,700,898	52,268	32,042	1,785,208
Public works	322,687	-	-	322,687
County tax	162,691	-	-	162,691
Unclassified	5,433	-	13,486	18,919
Maine PERS on-behalf payments	40,211	-	-	40,211
Debt service - principal	219,300	-	-	219,300
- interest	18,784	-	-	18,784
Capital outlay	180,768	-	-	180,768
Total Expenditures	<u>3,072,575</u>	<u>52,268</u>	<u>45,528</u>	<u>3,170,371</u>
Revenues Over (Under) Expenditures	(42,796)	-	(7,432)	(50,228)
Fund balances at beginning of year	<u>1,126,338</u>	<u>-</u>	<u>49,424</u>	<u>1,175,762</u>
Fund Balances at End of Year	<u>\$ 1,083,542</u>	<u>\$ -</u>	<u>\$ 41,992</u>	<u>\$ 1,125,534</u>

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, 2017

Net Change in Fund Balances - Total Governmental Funds \$ (50,228)

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: 38,000

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	\$ 177,109	
Depreciation expense	<u>(167,211)</u>	
		9,898

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

Principal portion of debt service payments	219,300	
Principal portion of capital lease obligation payments	<u>3,784</u>	
		223,084

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	3,800	
Adjustment to pension expense	<u>5,874</u>	
		<u>9,674</u>

Change in Net Position of Governmental Activities \$ 230,428

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, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 2,485,126	\$ 2,485,126	\$ 2,451,302	\$ (33,824)
Excise taxes	203,000	203,000	219,383	16,383
Intergovernmental revenues				
State revenue sharing	48,031	48,031	48,231	200
Maine PERS on-behalf payments	-	-	40,211	40,211
Other	92,259	92,259	238,576	146,317
Miscellaneous revenues	37,600	37,600	30,859	(6,741)
Total Revenues	<u>2,866,016</u>	<u>2,866,016</u>	<u>3,028,562</u>	<u>162,546</u>
Expenditures				
Current				
General government	273,377	273,377	264,683	8,694
Public safety	89,445	89,445	86,471	2,974
Health and welfare	41,365	41,365	38,888	2,477
Recreation and culture	15,428	15,428	13,074	2,354
Education	1,748,518	1,748,518	1,700,898	47,620
Public works	302,054	302,054	322,687	(20,633)
County tax	162,691	162,691	162,691	-
Unclassified	-	-	5,433	(5,433)
Maine PERS on-behalf payments	-	-	40,211	(40,211)
Debt service - principal	219,300	219,300	219,300	-
- interest	16,108	16,108	18,784	(2,676)
Capital outlay	184,600	184,600	180,768	3,832
Total Expenditures	<u>3,052,886</u>	<u>3,052,886</u>	<u>3,053,888</u>	<u>(1,002)</u>
Revenues Over (Under) Expenditures	(186,870)	(186,870)	(25,326)	161,544
Other Financing Sources (Uses)				
Operating transfers in	6,600	6,600	28,553	21,953
Operating transfers out	(10,000)	(10,000)	(10,000)	-
Utilization of unassigned fund balance	80,000	80,000	-	(80,000)
Utilization of assigned fund balance	181,100	181,100	-	(181,100)
Total Other Financing Sources (Uses)	<u>257,700</u>	<u>257,700</u>	<u>18,553</u>	<u>(239,147)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 70,830</u>	<u>\$ 70,830</u>	<u>\$ (6,773)</u>	<u>\$ (77,603)</u>
Budgetary fund balance at beginning of year			<u>749,248</u>	
Budgetary Fund Balance at End of Year			<u>\$ 742,475</u>	

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

Notes to Financial Statements

Town of Fayette

Note A - Summary of Significant Accounting Policies

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

Principles Determining Scope of Reporting Entity

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

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

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

Basis of Presentation

Government-wide Financial Statements

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Government-wide Financial Statements - Continued

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

Fund Financial Statements

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

Governmental Activities

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

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

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

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

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

Basis of Accounting

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Accrual

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

Modified Accrual

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

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

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

Inventories

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

Accounts Receivable

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

Capital Assets

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Capital Assets - Continued

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

Vacation and Sick Leave

Under the terms of personnel policies, vacation leave is granted in varying amounts according to length of service. Sick leave is granted in equal amounts to all employees. In some cases, employees are entitled to payment for unused vacation upon termination or retirement. No liability is recorded for accrued compensated absences at June 30, 2017, the inclusion of which would not be material to the financial statements.

Long-Term Obligations

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

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

Deferred Inflow of Resources

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

In addition to liabilities, the statement of financial position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resource, 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 also has one type of item, deferred pensions, which is reported in the statement of financial position.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Pensions

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note F and the required supplementary information beginning on page 41), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

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

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

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

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.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Government-wide Fund Net Position - Continued

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

Governmental Fund Balances

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

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

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

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

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

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.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Budget

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

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

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

The Town does not adopt budgets for special revenue funds.

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied September 15, 2016, on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Taxes were due November 30, 2016 and April 30, 2017 with interest on unpaid taxes commencing on December 1, 2016 and May 1, 2017, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$70,830 for the year ended June 30, 2017.

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.

Notes to Financial Statements - Continued

Town of Fayette, Maine

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, 2017, the carrying amount of the Town's deposits was \$1,088,457, and the bank balance was \$1,133,095. 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, 2017, none of the Town's bank balance of \$1,133,095 was exposed to credit risk.

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2017, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 167,657	\$ -	\$ -	\$ 167,657
Construction in progress	39,531	177,109	161,523	55,117
Depreciable Assets:				
Buildings	3,139,595	-	-	3,139,595
Land Improvements	95,147	-	-	95,147
Equipment	1,164,718	161,523	-	1,326,241
Vehicles	1,038,576	-	-	1,038,576
Road network	<u>2,467,130</u>	<u>-</u>	<u>-</u>	<u>2,467,130</u>
Totals at historical cost	8,112,354	338,632	161,523	8,289,463
Less accumulated depreciation:				
Buildings	1,428,573	65,925	-	1,494,498
Land Improvements	91,512	73	-	91,585
Equipment	533,466	51,998	-	585,464
Vehicles	718,935	46,826	-	765,761
Road network	<u>2,337,695</u>	<u>2,389</u>	<u>-</u>	<u>2,340,084</u>
Total accumulated depreciation	<u>5,110,181</u>	<u>167,211</u>	<u>-</u>	<u>5,277,392</u>
Capital Assets, Net	<u>\$ 3,002,173</u>	<u>\$ 171,421</u>	<u>\$ 161,523</u>	<u>\$ 3,012,071</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

General Government	\$ 3,816
Public Safety	17,956
Recreation and Culture	860
Education	84,532
Public Works	<u>60,047</u>
Total governmental activities depreciation expense	<u>\$ 167,211</u>

Note D - Interfund Balances

Interfund balances at June 30, 2017 consisted of the following amounts:

Governmental Activities	Receivables <u>Due from</u>	Payables <u>Due to</u>	Net Internal <u>Balances</u>
General Fund:			
Special Revenue Fund:			
School Categorical Programs - non-major	\$ 3,962	\$ -	
School Categorical Programs - Local Entitlement Fund	47,753	-	
Keep Me Warm	<u>-</u>	<u>(11,934)</u>	
	51,715	(11,934)	
Permanent Funds - Trust Funds:			
Cemetery	<u>6,650</u>	<u>-</u>	
	<u>6,650</u>	<u>-</u>	
	58,365	(11,934)	\$ 46,431
Special Revenue Fund:			
General Fund:			
School Categorical Programs - non-major	-	(3,962)	
School Categorical Programs - Local Entitlement Fund	-	(47,753)	
Keep Me Warm	<u>11,934</u>	<u>-</u>	
	11,934	(51,715)	(39,781)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	<u>-</u>	<u>(6,650)</u>	
	<u>-</u>	<u>(6,650)</u>	<u>(6,650)</u>
	<u>\$ 70,299</u>	<u>\$ (70,299)</u>	<u>\$ -</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note D - Interfund Balances - Continued

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.

Note E - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2017 was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Amounts Due within <u>One Year</u>
General obligation debt	\$ 1,451,500	\$ -	\$ 219,300	\$ 1,232,200	\$ 219,300
Net pension liability	45,688	-	11,627	34,061	-
Capital lease obligation	16,944	-	3,784	13,160	4,025
Total	<u>\$ 1,514,132</u>	<u>\$ -</u>	<u>\$ 234,711</u>	<u>\$ 1,279,421</u>	<u>\$ 223,325</u>

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.

\$ 175,000

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

957,200

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 2021.

100,000
\$ 1,232,200

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note E - Long-Term Liabilities - Continued

The annual requirements to amortize bonds payable are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 219,300	\$ 24,115	\$ 243,415
2019	229,300	20,808	250,108
2020	229,300	16,949	246,249
2021	229,300	12,554	241,854
2022	152,500	8,404	160,904
Thereafter	172,500	29,328	201,828
	<u>\$ 1,232,200</u>	<u>\$ 112,158</u>	<u>\$ 1,344,358</u>

Capital Lease Obligations:

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

Year ending June 30,	
2018	\$ 4,743
2019	4,743
2020	4,499
2021	546
	<u>14,531</u>
Less amount representing interest (various rates)	<u>1,371</u>
Obligation under capital leases	<u>\$ 13,160</u>

As of June 30, 2017 the gross amount of fixed assets associated with capital lease obligations was \$299,347 with accumulated depreciation of \$221,118.

Note F - Pension Plan

Plan Description

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Benefits Provided

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

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

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

Contributions

Per Chapter 423 of the State Statutes, contribution requirements of the active employees and the participating school districts are established and may be amended by the MainePERS Board. Maine State requires the State to contribute a portion of the Town's contractually required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employees are required to contribute 7.65% of their annual pay. The school departments' contractually required contribution rate for the year ended June 30, 2017 was 13.38% of annual school district payroll of which 3.36% of payroll was required by the School Department and 10.02% 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 \$17,079 for the year ended June 30, 2017. Contributions to the pension plan from the State were \$40,211 for the year ended June 30, 2017

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

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

At June 30, 2017, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total support of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability (asset)	\$	34,061
State's proportionate share of the net pension liability (asset) associated with the Town		<u>488,594</u>
Total	\$	<u><u>522,655</u></u>

The net pension liability was measured as of June 30, 2016, 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, 2016, the Fayette School Department's proportion was 0.001928% which was a decrease of 0.001456% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Town recognized total pension expense of \$59,007 and revenue of \$48,107 for support provided by the State on its government-wide financial statements and recognized pension expense of \$57,290 and revenue of \$40,211 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, 2017, 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	\$ 659	\$ 65
Changes of assumptions	-	875
Net difference between projected and actual earnings on pension plan investments	10,877	4,457
Changes in proportion and differences between Town contributions and proportionate share of contributions	16,621	27,789
Town contributions subsequent to the measurement date	<u>17,079</u>	<u>-</u>
	<u>\$ 45,236</u>	<u>\$ 33,186</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

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

Deferred outflows of resources and deferred inflows of resources on the previous page represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

Of the amount reported as a deferred outflow of resources related to pensions resulting from Town contributions subsequent to the measurement date, \$17,079 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2017	\$ (3,790)
2018	(5,987)
2019	3,063
2020	1,686

Actuarial assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increases	2.75% plus merit component based on employee's years of service
Investment rate of return	6.875%
COLA	2.20%

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actual experience study for the period June 30, 2012 through June 30, 2015.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Actuarial assumptions - Continued

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

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equities	20%	5.7%
International equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	<u>25%</u>	2.9%
	<u>100%</u>	

Discount rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from Towns will be made at contractually required rates (actuarially determined), and contributions from the State will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.875%) or one percentage point higher (7.875%) than the current rate:

	1% Decrease <u>(5.875%)</u>	Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
Town's proportionate share of the net pension liability (asset)	\$ 54,541	\$ 34,061	\$ 16,992

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.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - Budget to Actual Reconciliation

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

Budgetary Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (6,773)
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Sources/inflows of resources reconciling items:

Interest and investment income allocated to assigned balances not included in general fund operating budget	1,217
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Transfers from other funds are inflows of budgetary resources but are not transfers under generally accepted accounting principles	(28,553)
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Uses/outflows of resources reconciling items:

Expenditures allocated from assigned balances are not included in general fund operating budget	(18,687)
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Transfers to other funds are outflows of budgetary resources but are not expenditures under generally accepted accounting principles	<u>10,000</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (42,796)</u>
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Notes to Financial Statements - Continued

Town of Fayette, Maine

Note H - Assigned Fund Balances

At June 30, 2017, the assigned general fund balance for the Town consisted of the following:

Salt Shed	\$	26,204
Fire Capital		29,368
Bus Purchase		21
Highway Capital		27,751
Starling Hall		32,307
Town Hall		25,099
Library Reserve		14,796
Library Relocation		3,990
New Fire Station		8,662
Highway Building Repair		20,392
Pole Barn Reserve		375
Health Care Reserve		9,036
Comprehensive Plan (<i>carry-forward</i>)		3,000
School Dept. - Muni Educational Capital Reserve		143,066
School Department (<i>carry-forward</i>)		139,099
	\$	<u>483,166</u>

Note I - Restricted Fund Balances

As of June 30, 2017, restricted fund balances consisted of the following:

	Other
	<u>Governmental</u>
School Categorical Programs	\$ 2,303
Keep Me Warm	11,934
Permanent Trust Funds	27,755
General Fund - Library expenses	5,000
General Fund - Water access improvements	50,000
	\$ <u>96,992</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note J - 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, 2017.

Note K - Expenditures Over Appropriation

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Public Works	\$ 20,633
Debt Service	2,676

**Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds**

Town of Fayette, Maine

As of June 30, 2017

	Permanent Funds	Special Revenues	Total Other Governmental Funds
Assets			
Cash	\$ 34,405	\$ 21	\$ 34,426
Accounts receivable	-	6,244	6,244
Due from other funds	-	11,934	11,934
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 34,405</u>	<u>\$ 18,199</u>	<u>\$ 52,604</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 6,650	\$ 3,962	\$ 10,612
Accounts payable	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	6,650	3,962	10,612
Fund Balances			
Restricted	27,755	14,237	41,992
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>27,755</u>	<u>14,237</u>	<u>41,992</u>
Total Liabilities and Fund Balances	<u>\$ 34,405</u>	<u>\$ 18,199</u>	<u>\$ 52,604</u>

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenditures and Changes
in Fund Balances - Special Revenue Funds**

Town of Fayette, Maine

For the Year Ended June 30, 2017

	Categorical Programs	Starling Hall	Keep Me Warm	Total
Revenues				
Intergovernmental	\$ 30,378	\$ -	\$ -	\$ 30,378
Miscellaneous	-	150	7,185	7,335
Total Revenues	<u>30,378</u>	<u>150</u>	<u>7,185</u>	<u>37,713</u>
Expenditures	<u>32,042</u>	<u>5,902</u>	<u>7,584</u>	<u>45,528</u>
Revenues Over (Under) Expenditures	(1,664)	(5,752)	(399)	(7,815)
Fund balances at beginning of year	<u>3,967</u>	<u>5,752</u>	<u>12,333</u>	<u>22,052</u>
Fund Balances at End of Year	<u>\$ 2,303</u>	<u>\$ -</u>	<u>\$ 11,934</u>	<u>\$ 14,237</u>

See accompanying independent auditors' report.

**Schedule of Changes in Fund Balances
Special Revenue Funds - School Categorical Programs**

Town of Fayette, Maine

For the Year Ended June 30, 2017

	Balance			Transfers	Balance 6/30/17	
	7/1/16	Revenues	Expenditures	In (Out)	Unassigned	Restricted
Title IA - Disadvantaged	\$ -	\$ 15,676	\$ 15,676	\$ -	\$ -	\$ -
REAP	-	2,720	2,720	-	-	-
PEPG Grant	2,551	-	2,551	-	-	-
Federal Grant Program	20	9,839	9,838	-	-	21
Special Educ - Pre School	-	757	757	-	-	-
Standards Based Diploma	1,396	1,386	500	-	-	2,282
	<u>\$ 3,967</u>	<u>\$ 30,378</u>	<u>\$ 32,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,303</u>

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenses and Changes in Fund Balances
Permanent Funds - Trust Funds**

Town of Fayette, Maine

For the Year Ended June 30, 2017

	Cemetery	Worthy Poor	Conservation	Library	Total
Revenues					
Principal additions	\$ 300	\$ -	\$ -	\$ -	\$ 300
Interest	<u>62</u>	<u>8</u>	<u>7</u>	<u>6</u>	<u>83</u>
Total Revenues	362	8	7	6	383
Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over Expenses	362	8	7	6	383
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenses and Other Uses	362	8	7	6	383
Fund balances at beginning of year	<u>18,442</u>	<u>3,275</u>	<u>3,344</u>	<u>2,311</u>	<u>27,372</u>
Fund Balances at End of Year	<u>\$ 18,804</u>	<u>\$ 3,283</u>	<u>\$ 3,351</u>	<u>\$ 2,317</u>	<u>\$ 27,755</u>

See accompanying independent auditors' report.

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (1 of 2)
General Fund - Assigned Balances

Town of Fayette, Maine

For the Year Ended June 30, 2017

	Salt Shed	Fire Capital	Bus Purchase	Highway Capital	Starling Hall	Town Hall	Library Reserve
Revenues							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	64	179	-	279	81	78	76
Total Revenues	<u>64</u>	<u>179</u>	<u>-</u>	<u>279</u>	<u>81</u>	<u>78</u>	<u>76</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	64	179	-	279	81	78	76
Other Changes in Fund Balance							
Appropriations in from Town Meeting	-	-	-	-	-	-	-
Appropriations (out) from Town Meeting	<u>-</u>	<u>(3,060)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Changes	<u>-</u>	<u>(3,060)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Changes	64	(2,881)	-	279	81	78	76
Fund balances at beginning of year	<u>26,140</u>	<u>32,249</u>	<u>21</u>	<u>27,472</u>	<u>32,226</u>	<u>25,021</u>	<u>14,720</u>
Fund Balances at End of Year	<u>\$ 26,204</u>	<u>\$ 29,368</u>	<u>\$ 21</u>	<u>\$ 27,751</u>	<u>\$ 32,307</u>	<u>\$ 25,099</u>	<u>\$ 14,796</u>

See accompanying independent auditor's 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, 2017

	Library Relocation	New Fire Station	Highway Building Repair	Pole Barn Reserve	Educational Capital Reserve	Health Care Reserve	Total
Revenues							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	10	21	49	1	379	-	1,217
Total Revenues	<u>10</u>	<u>21</u>	<u>49</u>	<u>1</u>	<u>379</u>	<u>-</u>	<u>1,217</u>
Expenditures							
	-	-	-	-	-	18,687	18,687
Revenues Over (Under) Expenditures	10	21	49	1	379	(18,687)	(17,470)
Other Changes in Fund Balance							
Appropriations in from Town Meeting	-	-	-	-	-	10,000	10,000
Appropriations (out) from Town Meeting	-	-	-	-	(25,493)	-	(28,553)
Total Other Changes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,493)</u>	<u>10,000</u>	<u>(18,553)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Changes	10	21	49	1	(25,114)	(8,687)	(36,023)
Fund balances at beginning of year	<u>3,980</u>	<u>8,641</u>	<u>20,343</u>	<u>374</u>	<u>168,180</u>	<u>17,723</u>	<u>377,090</u>
Fund Balances at End of Year	<u>\$ 3,990</u>	<u>\$ 8,662</u>	<u>\$ 20,392</u>	<u>\$ 375</u>	<u>\$ 143,066</u>	<u>\$ 9,036</u>	<u>\$ 341,067</u>

See accompanying independent auditor's report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2017

Valuation

Real estate		\$ 159,758,100
Personal property		<u>250,000</u>
	Total Valuation	<u>\$ 160,008,100</u>

Assessment

Valuation x Rate - \$160,008,100 x 0.01550	\$ 2,480,126	
Supplemental taxes	<u>9,177</u>	
	Total Assessment Charged to Collector	\$ 2,489,303

Collection and Credits

Abatements	3,866	
Cash collections	<u>2,292,601</u>	
	Total Collection and Credits	<u>2,296,467</u>

2017 Taxes Receivable - June 30, 2017 **\$ 192,836**

See accompanying independent auditors' report.

Fayette School Department
Financial Performance History

EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Regular Instruction	927,522	988,361	1,065,090	1,072,621	1,040,393	1,114,962	1,198,444
Special Education	149,379	156,938	195,826	120,578	171,636	203,803	257,405
Career & Tech Ed	0	0		0	0	0	0
Other Instruction	0	0		0	0	0	0
Student & Staff Support	35,786	38,111	63,931	80,597	86,867	96,905	105,161
System Administration	51,624	52,679	64,391	74,624	98,589	79,195	79,331
School Administration	66,361	70,815	72,519	71,755	89,990	119,559	123,411
Trans & Buses	129,055	131,599	132,295	123,737	118,674	114,942	125,148
Facilities Maintenance	110,907	120,942	122,152	122,059	124,469	120,550	123,899
Debt Service & Other	14,000	22,594	12,500	12,500	12,500	25,156	24,978
Food Service	16,100	16,100	17,100	17,420	17,900	18,625	19,175
Totals	1,500,734	1,598,139	1,745,804	1,695,891	1,761,018	1,893,697	2,056,952

REVENUES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
State Share EPS	50,373	36,902	47,247	69,154	32,694	34,671	55,401
Local Share EPS	1,203,233	1,274,101	1,300,687	1,337,786	1,237,838	1,170,467	1,259,061
Additional Local Funds	197,128	126,260	317,870	238,951	410,486	560,403	742,490
Transfer-undesignated fund	50,000	160,876	80,000	50,000	80,000	128,156	0
Federal Jobs Fund							
Totals	1,500,734	1,598,139	1,745,804	1,695,891	1,761,018	1,893,697	2,056,952
Local Property Tax to Raise	1,400,361	1,400,361	1,618,557	1,576,737	1,648,324	1,730,870	2,001,551

Fayette School Department
18/19 SCHOOL BUDGET INFORMATION

The 18/19 school budget was created using the following adjustments:

1. All teachers, educational technicians, and bus driver salaries were adjusted per negotiated contract.
2. Salaries for all non-contract FCS staff (Bookkeeper, Secretary, Custodian, part time art/music/technology teachers, and librarian) were adjusted by 2%.
3. Principal's salary was adjusted as per negotiated contract
4. Health and dental insurance were adjusted by 4.5%
5. Rate adjustments were made for Medicare, Workman's Comp, Unemployment, and retirement.
6. Tuitions rates were adjusted by 4% for grades 6-8 tuition and by 3% for grades 9-12 tuition.
7. Insurance premiums were adjusted by 5%.
8. No fund balances were used as a revenue source for 18/19 operational budget.
9. Contracts with RSU 38 for Transportation and Food Services were adjusted by 3%.
10. Fuel costs were adjusted by 10%.
11. No funds for capital improvements or for a bus purchase were included in 18/19 budget.
12. A part-time (.6) Ed Tech position has been added to the budget due to the enrollment of Fayette PK students.
13. There are no new school programs in 18/19 budget.
14. The only increased costs for school programs were for Gifted and Talented/Enrichment services for students (\$4,660) and increased technology services (\$4,000), as per contract with RSU 38.

Cost Center Comparisons

Cost Centers	17/18	18/19	Difference \$	Increase %	% of Total Budget
Regular Instruction	1,114,962	1,198,444	83,482	7.5 %	58%
Special Education	203,803	257,405	53,602	26.3 %	13%
Student and Staff Support	96,905	105,161	8,256	8.5 %	5%
System Administration	79,195	79,331	136	.2 %	4%
School Administration	119,559	123,411	3,852	3.2 %	6%
Transportation and Buses	114,942	125,148	10,206	8.9 %	6%
Facilities/Maintenance	120,550	123,899	3,349	2.8 %	6%
Debt Service	25,156	24,978	(-) 178	(-) .7 %	1%
Food Service/Other Commitments	18,625	19,175	550	3 %	1%
Total Budget	1,893,697	2,056,952	163,255	8.2 %	

Budget accounts that have a significant impact on budget increases.

Account	17/18	18/19	Difference \$	Increase %
Tuition Costs (Regular Education)	715,512	764,220	48,708	6.8 %
Tuition Costs (Special Education)	92,527	142,575	50,048	54.1%
Health/Dental Insurance	166,171	160,648	(-) 5,523	(-) 3.3 %
Salaries plus Unemployment, Workers Comp, Medicare, Social Security and teacher retirement	661,408	699,738	38,300	5.8%
Total	1,635,618	1,767,181	131,563	8%

Budget Drivers % of Total Budget

Account	18/19	% of \$2,056,952
Tuition Costs – Reg and SE	906,795	44 %
Health Insurance	160,648	7.8 %
Salaries plus...	699,738	34%
Total	1,728,023	85.8%

	<u>16-17</u> <u>Approved</u> <u>Budget</u>	<u>17-18</u> <u>Approved</u> <u>Budget</u>	<u>18-19</u> <u>Proposed</u> <u>Budget</u>	<u>Explanation for changes in Cost Center</u>
COST CENTERS				
Regular Instruction	\$1,040,393	\$1,114,962	\$1,198,444	Increase in teacher salaries and benefits (\$11,691) Addition of .6 Ed Tech for PreK Program (\$8,000) Increase in Gifted and Talented Program (\$4,660) Increase in tuition costs for grades 5-8 and 9-12 (\$48,708)
Special Education	\$171,636	\$203,803	\$257,405	Increase in special education tuition costs for grades 5-8 and 9-12 (\$50,048)
Student and Staff Support	\$86,867	\$96,905	\$105,161	Increase in technology contract and services (\$8,035)
System Administration	\$98,589	\$79,195	\$79,331	No increases
School Administration	\$89,990	\$119,559	\$123,411	Increases in salaries and benefits (\$3,161)
Transportation	\$118,674	\$114,942	\$125,148	Increases in salary and benefits (\$5,091) Increase in fuel costs (\$1,200) Increase in travel for special education student (\$4,100)
Facilities Maintenance	\$124,469	\$120,550	\$123,899	Increase in heating fuel (\$1700) Increase in salaries (\$1,016)
Debt Service	\$12,500	\$25,156	\$24,978	Decrease in debt service
Food Service and Other Commitments	\$17,900	\$18,625	\$19,175	Increase in food service contract (\$525)
TOTAL EXPENDITURE BUDGET	\$1,761,018	\$1,893,697	\$2,056,952	
REVENUES				
State Share EPS	\$32,694	\$34,671	\$55,401	
Local Required Share EPS	\$1,237,838	\$1,170,467	\$1,259,061	
Additional Local Funds	\$410,486	\$560,403	\$742,490	
Transfer - Undesignated Funds	\$80,000	\$128,156	\$0	No undesignated funds used as revenue for 18/19 budget
TOTAL REVENUE BUDGET	\$1,761,018	\$1,893,697	\$2,056,952	
LOCAL PROPERTY TAX TO RAISE	\$1,648,324	\$1,730,870	\$2,001,551	

Attested as a True Copy by



Mark Robinson, Town Clerk

**TOWN OF FAYETTE
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT**

Tuesday, June 12, 2018 and Saturday, June 16, 2018

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

GREETINGS:

In the name of the State of Maine, you are required to notify and warn the voters in the Town of Fayette in the County of Kennebec, in the State of Maine, qualified by law to vote in Town affairs, to meet at the Fayette Fire Station at 2475 Main Street in Fayette, June 12th, 2018, at 8:00 a.m., there and then to act on the following Article 1 and by secret ballot on Articles 2 as set out below, the polling hours therefore to be from eight o'clock in the forenoon until eight o'clock in the afternoon;

And, to notify and warn said inhabitants to meet at Fayette Central School in said Town on Saturday, the 16th day of June, 2018, at nine o'clock in the forenoon, then and there to act on Articles 3 through 38 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 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.

**SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE FISCAL
YEAR 2018-2019**

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	\$ 767,128.00
Secondary Education	\$ 422,190.00
Gifted & Talented	\$ 9,126.00

School Committee Recommends \$1,198,444.00

Budget Committee Recommends 2 in favor 4 against (Andrews, Morrison, Pepper, St. Clair)

Selectmen Recommends \$1,198,444.00 (Badeau opposed)

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

Elementary Education Pre-K – Grade 5	\$ 74,620.00
Middle School	\$ 42,500.00
High School	\$ 100,075.00
Special Education Administration	\$ 18,574.00
Special Services	\$ 21,636.00

School Committee Recommends \$257,405.00
Budget Committee Recommends 5 in favor 1 against (Morrison)
Selectmen Recommends \$257,405.00

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

School Committee Recommends \$0.00
Budget Committee Recommends 5 in favor
Selectmen Recommends \$0

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

School Committee Recommends \$0.00
Budget Committee Recommends 5 in favor
Selectmen Recommends \$0

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

Guidance	\$ 6,974.00
Health Services	\$ 40,448.00
Improvement of Instruction	\$ 1,160.00
Library Services	\$ 8,769.00
Technology	\$ 45,810.00
Student Assessments	\$ 2,000.00

School Committee Recommends \$105,161.00
Budget Committee Recommends 2 in favor 4 against (Andrews, Morrison, Pepper, St. Clair)
Selectmen Recommends \$105,161.00 (Badeau and Graf opposed)

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

School Committee	\$ 12,886.00
Superintendent's Office	\$ 66,445.00

School Committee Recommends \$79,331.00
Budget Committee Recommends 5 in favor 1 against (Morrison)
Selectmen Recommend: \$79,331.00

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

School Committee Recommends \$123,411.00
Budget Committee Recommends 5 in favor 1 against (Morrison)
Selectmen Recommend: \$123,411.00

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

School Committee Recommends \$125,148.00
Budget Committee Recommends 1 in favor (Wright) and 5 against
Selectmen Recommend: \$125,148.00 (Graf opposed)

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

School Committee Recommends \$123,899.00
Budget Committee Recommends
3 in favor (Wright, Swimm, Pepper) 3 against (Morrison, Andrews, St. Clair)
Selectmen Recommends \$123,899.00 (abstention Graf)

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

School Committee Recommends \$24,978.00
Budget Committee Recommends \$24,978.00
Selectmen Recommends \$24,978.00

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

Contracted Food Service

School Committee Recommends \$19,175.00
Budget Committee Recommends \$19,175.00
Selectmen Recommends \$19,175.00

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

PLEASE NOTE:

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

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

ARTICLE 15 To see what sum the Town of Fayette will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$1,314,461.29**) 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 \$1,259,060.69
Budget Committee Recommends 2 in favor and 4 against (Andrews, Morrison, Pepper, St. Clair)
Selectmen Recommends \$1,259,060.69 (Badeau and Graf opposed)

“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 \$742,490.00 in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by \$742,490.00 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends \$742,490.00 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by \$742,490.00.

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

School Committee Recommends \$742,490.00
Budget Committee Recommends 2 in favor and 4 against (Andrews, Morrison, Pepper, St. Clair)
Selectmen Recommends \$742,490.00 (Badeau and Graf opposed)

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

ARTICLE 17 To see what sum the Town of Fayette will authorize the Fayette School Committee to expend for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 \$2,056,952.00
Budget Committee Recommends 2 in favor and 4 against (Andrews, Morrison, Pepper, St. Clair)
Selectmen Recommends \$2,056,952.00 (Badeau and Graf opposed)

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

School Committee Recommends YES
Budget Committee Recommends YES
Selectmen Recommends YES

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 expend an amount not to exceed \$25,000 for the purpose of replacing the school roof. This appropriation would be drawn from the Municipal Educational Capital Reserve Account.

School Committee Recommends \$25,000.00
Budget Committee Recommends \$25,000.00
Selectmen Recommends \$25,000.00

ARTICLE 21 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2018-2019 Property Tax Commitment:

Vehicle Excise Taxes	\$225,000
Supplemental Taxes	5,000
Interest on Taxes	\$15,000
Homestead Reimbursement	\$55,000
Investment Income	\$1,200
Building Permit Fees/Fines	\$7,200
Clerk & Agent Office Fees	\$5,200
Tree Growth Reimbursement	\$18,250
State Parks and Recreation	\$75
Veteran's Exemption Reimbursement	\$1700
Property Sale	\$5,000
State Revenue Sharing	\$49,744
Workers Comp Ins Proceeds	\$3,000
Local Road Assistance	\$39,168

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 \$16.50per \$1,000 of assessment.

Budget Committee Recommend: Yes
Selectmen Recommend: 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 Recommend: Yes
Selectmen Recommend: Yes

ARTICLE 23 To see if the Town will vote to transfer excise tax money, sum not to exceed \$3,000 received from the sale of boat registrations from the Department of Inland Fisheries and Wildlife to the 30 Mile River Watershed Association.

ARTICLE 24 To see if the Town will vote to raise and appropriate from taxation the sum of \$293,510 to support the General Government budget. Total expense to authorize \$293,510.

MUNICIPAL EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
General Government	\$273,341	\$279,169	\$285,395	\$289,311	\$273,377	\$289,628	\$293,510
		ACTUALS	\$274,111	\$279,531	\$279,219		

		Last Year	Proposed
Estimated Summary of Accounts:	Selectmen Stipend	\$3,750	\$3,750
	Selectmen Payroll Tax	\$287	\$287
	Town Manager Payroll	\$56,108	\$57,230
	Town Manager Payroll Tax	\$4,292	\$4,378

Town Manager Health Ins.	\$10,400	\$11,575
Town Office Staff Payroll	\$50,080	\$51,082
Town Office Payroll Tax	\$3,832	\$3,909
Town Office Health Ins.	\$10,080	\$11,745
Code Enforcement Payroll	\$21,118	\$21,540
Code Enforcement Payroll Tax	\$1,616	\$1,672
Training	\$100	\$100
General Operations	\$35,400	\$41,450
Assessing	\$22,000	\$22,750
Record Preservation/Mapping	\$6,500	\$4,500
Elections	\$1,077	\$1,077
General Assistance	\$3,000	\$3,000
Senior Spectrum	\$500	\$0
Planning Board	\$0	\$0
Legal Services	\$3,000	\$3,000
Audit	\$6,250	\$6,250
Town Office Heating Fuel	\$800	\$1,000
Starling Hall	\$3,450	\$3,550
KVCOG MMA memberships	\$4,543	\$2,315
Insurance	\$37,000	\$37,000
Veteran's Memorial	\$350	\$350

Budget Committee Recommend: \$293,510

Selectmen Recommend: \$293,510

ARTICLE 25 To see if the Town will vote to raise and appropriate from taxation the sum of \$86,676 to support the Public Safety budget. Total expense to authorize \$86,676

MUNICIPAL EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Safety	\$78,273	\$82,059	\$84,829	\$85,935	\$86,345	\$92,220	\$86,676

ACTUALS \$80,174 \$83,377 \$87,955

Summary of Accounts:	Last Year	Proposed
Fire Protection	\$58,182	\$53,182
Rural Patrol	\$6,000	\$5,000
Street Lights	\$500	\$550
Ambulance	\$10,545	\$11,178
Dispatch	\$11,550	\$11,756
Animal Control	\$3,230	\$2,891
Humane Society	\$1,813	\$1,919
Supply	\$200	\$200

Budget Committee Recommend: \$84,676 (1 No Vote St. Clair)

Selectmen Recommend: \$86,676

ARTICLE 26 To see if the Town will vote to raise and appropriate from taxation the sum of \$12,428 to support the Recreation and Cultural Services budget Total expense to authorize \$12,428.

MUNICIPAL EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Recreation and Cultural	\$10,853	\$10,826	\$11,126	\$11,459	\$11,428	\$11,428	\$12,428
	ACTUALS			\$10,582	\$11,016	\$10,632	

		Last Year	Proposed
Estimated Summary of Accounts:	Books	\$2,750	\$3,750
	Staff	\$2,584	\$2,580
	Operations	\$5,876	\$6,098

Budget Committee Recommend: \$12,428 (1 abstention Pepper)
Selectmen Recommend: \$12,428 (1 abstention Badeau)

ARTICLE 27 To see if the Town will vote to raise and appropriate from taxation the sum of \$456,990 to support the Public Works budget. Total expense to authorize \$456,990

MUNICIPAL EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Works	\$444,019	\$428,845	\$438,865	\$442,672	\$302,054	\$437,432	\$456,990
	ACTUALS			\$468,936	\$434,594	\$487,948	

		Last Year	Proposed
Estimated Summary of Accounts:	Staff Payroll	\$125,000	\$127,500
	Staff Payroll Tax	\$9,563	\$9,754
	Staff Health Insurance.	\$16,269	\$24,327
	General Operations	\$17,100	\$16,909
	Signs	\$1,000	\$1,000
	Equipment Repair/Maintenance	\$30,000	\$34,000
	Sand	\$15,000	\$15,000
	Gravel	\$30,000	\$30,000
	Pavement Maintenance	\$100,000	\$100,000
	Rental/Hired Equipment	\$16,000	\$16,000
	Clothing	\$800	\$800
	Hay	\$500	\$500
	Fabric	\$500	\$500
	Culverts	\$5,000	\$5,000
	Discretionary Equipment Purchase	\$3,000	\$3,000
	Salt	\$25,000	\$25,000
	Radio/Repair	\$400	\$400

Tools	\$400	\$400
Training	\$200	\$200
Supplies	\$15,000	\$15,000
Motor Fuel	\$20,000	\$25,000
Cemeteries	\$6,500	\$6,500
Soldiers Memorial	\$100	\$200

Budget Committee Recommend: \$456,990
Selectmen Recommend: \$456,990

ARTICLE 28 To see if the Town will vote to raise and appropriate from taxation the sum of \$222,908 to support the Municipal Debt Service budget for a total expense to authorize \$222,908.

MUNICIPAL EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED	PROPOSED
Municipal Debt Service	\$120,171	\$118,081	\$117,016	\$93,089	\$222,908	\$222,908	\$222,908

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

\$206,800 in principal and \$16,108 in interest.

Budget Committee Recommend: \$222,908
Selectmen Recommend: \$222,908

ARTICLE 29 To see if the Town will vote to raise and appropriate from taxation the sum of \$73,935 to support the Solid Waste budget. Total expense to authorize \$73,935

MUNICIPAL EXPENDITURES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Solid Waste	\$35,000	\$37,000	\$36,000	\$36,000	\$41,365	\$68,500	\$73,935

Estimated Summary of Accounts: Readfield Transfer Station Partnership Share \$72,935
 Hazardous/Bulky Waste Programs \$1,000

Budget Committee Recommend: \$73,935
Selectmen Recommend: \$73,935

ARTICLE 30 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 four years ago for the 4 municipal employees that receive health insurance.

Budget Committee Recommend: \$20,000

Selectmen Recommend: \$20,000

ARTICLE 31 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 2017.

Budget Committee Recommend: Yes

Selectmen Recommend: Yes

ARTICLE 32 To see if the Town will vote to carry forward unexpended **Comprehensive Plan Update** funds (\$3,000) as will be determined with the completion of the financial audit for the year ending June 30th 2017 and raise from taxation an additional \$22,000 to subcontract the completion of the Town’s Comprehensive Plan

Budget Committee Recommend: Yes (1 No vote Swimm)

Selectmen Recommend: Yes (Badeau Opposed)

ARTICLE 33 To see if the Town will vote to transfer remaining funds from Library Reserve (\$14,720) and Library Relocation (\$3,980) to the 18-19 Library operational budget for structural safety improvements at Underwood Memorial Library amount to authorize as determined in the financial audit for the year ending June 30th 2017.

Budget Committee Recommend: Yes

Selectmen Recommend: Yes

ARTICLE 34 To see if the Town will vote to approve the Capital Investment Plan amount to raise from taxation \$40,000 and transfer \$26,000 from the March 12, 2018 land sale proceeds to the capital reserve accounts.

Budget Committee Recommend: \$20,000

Selectmen Recommend: \$40,000 from taxation and \$26,000 from transfer (Graf and Badeau Opposed)

ARTICLE 35: (ADVISORY VOTE) Should the Board of Selectmen hold a referendum vote concurrently with the November 2018 state election to see if the voters support raising additional funds to enforce the State of Maine’s Junkyard Laws.

Selectmen Recommend: Yes

ARTICLE 36 To see if the Town will vote to carry forward unexpended funds from the 2017-2018 Fire Protection Account to the 2018-2019 Fire Protection Account.

Selectmen Recommend: Yes

ARTICLE 37 To see if the Town of Fayette will vote to increase the Property tax levy limit established for Fayette by State Law in the event that the municipal budget approved under the preceding articles will result in a property tax commitment that is greater than the property tax levy limit. This year’s LD 1 calculation allowed \$16,000 in new municipal spending.

Budget Committee Recommend: Yes

Selectmen Recommend:

ARTICLE 38 Motion to Adjourn.

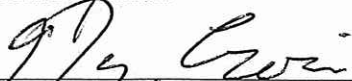
Given under our hands this 14^h day of May, 2018.



Lacy Badaeu



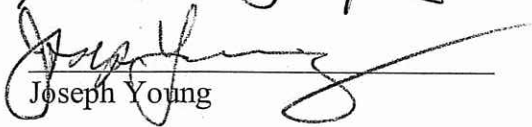
Jon Beckman



Nancy Cronin



Berndt Graf



Joseph Young

By virtue of the written Warrant to me directed, I have notified and warned the inhabitants of the Town of Fayette, qualified to vote in Town affairs, to assemble at said time and place, and for the purposes therein named, by posting an attested copy of said Warrant at the Fayette Country Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 14th of May, 2018 being at least seven days before the meeting.



Crystal Rose, Resident

EMERGENCY NUMBERS

FIRE/ AMBULANCE / EMERGENCY 911
MAINE STATE POLICE 1-800-452-4664
ANIMAL CONTROL OFFICERS 778-1422 (PAT)
778-1815 (KEVIN)

BOARD OF SELECTMEN

MEETINGS ARE HELD AT STARLING HALL AT 7:00 P.M. ON THE SECOND AND FOURTH MONDAYS OF EACH MONTH EXCEPT ON HOLIDAYS

Planning Board: Meet every 3rd Monday of the Month at 6:30pm @ Fayette School (providing there is business to discuss)/ all applications due 2 weeks prior to meeting

CODE ENFORCEMENT OFFICER

685-4373 / Brenda Medcoff

Email: brendamedcoff@myfairpoint.net

Please call to schedule an Appointment

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

UNDERWOOD MEMORIAL LIBRARY

685-3778

Librarian: Elaine Wilcox – Assist. Librarian Michele Briggs

Wednesday 2:00 p.m. – 7:00 p.m.
Thursday 10:00 a.m. – 3:00 p.m.

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

FIRE DEPARTMENT

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

Address: 2475 Main Street Fayette, Maine 04349

Visit www.maine.gov/burnpermit/ for burn permits.

E-911 ADDRESS OFFICER

Mark Robinson 685-4373

TOWN OFFICE

Phone: 685-4373 / **Fax:** 685-9391

Visit the Town web Page at: www.fayettemaine.org

Town Manager: Mark Robinson Email: fayette@myfairpoint.net

Clerk: Meredith Pepper Email: mpepperfayette@gmail.com

Bookkeeper: Crystal Rose

Monday 7:00 a.m. – 4:30 p.m.
Tuesday 7:00 a.m. – 4:30 p.m.
Wednesday 7:00 a.m. – 4:30 p.m.
Thursday 7:00 a.m. – 6:30 p.m.
Friday-Sunday Closed

Address: 2589 Main Street Fayette, Maine 04349

HIGHWAY DEPARTMENT

Monday – Friday 7:00 a.m. – 3:00 p.m.
207-685-3391

Road Foreman: Pat Wheeler

Crew: Will Herrin, Charles Hawkes, Dick Smiley & Erlon Schmidt

LOCAL TRASH HAULERS

Town of READFIELD TRASFER STATION: 685-3144

Fran Trask 622-9570
J & A Disposal 491-5024
Archie's 364-2425

Plumbing Inspector

Tom Mitchell (home) 897-4193

Fayette Central School

Phone #: 685-4770 Fax #: 685-4756

Address: 2023 Main Street Fayette, Maine 04349

Starling Hall

897-9977

Address: 2769 Main Street Fayette, Maine 04349