

2020 Annual Town Report



Fayette, Maine

Year Ending June 30, 2020

Dear Fayette Community Members,

It is an honor to serve on the Fayette Board of Selectmen. This past year has presented challenges that our community has not faced in 100 years. The dedication of the Town of Fayette employees has enabled us to continue to safely provide vital services to the public during this unprecedented time. I would like to commend our town office staff, highway department, and fire department for their efforts to keep our community safe and functioning throughout the pandemic.

Despite the difficulties presented by the Covid-19 pandemic, two major projects continued. Fayette's Comprehensive Plan Committee completed its Draft Comprehensive Plan which has been submitted to the State of Maine for review. This plan was a substantial undertaking and I would like to thank the many dedicated committee members that volunteered their time and expertise to this project. We also proceeded with the replacement of the Richmond Mills Road culvert which was approved by voters in July. The new culvert system has been installed, the road is open and the final phase of construction will be completed during the Spring of 2021.

We have had many changes on the Board of Selectmen this year. Longtime members Berndt Graf, Joseph Young and Nancy Cronin departed from the Board. It has been a privilege working with them over the years. We welcomed Brian Holman, Toby Pond, and Nathaniel Sparling to the Selectboard. I look forward to serving with each of them in the years to come.

In looking ahead to 21/22 projects, limited state funding for our school and municipal operations will continue to hinder capital and infrastructure improvements in Fayette. In November of 2021, we will make the final payment on the 2016 Road Bond. In anticipation of this payoff, the Board has appointed a Road Committee to identify the best approach to maintaining, improving and funding our town roads moving forward. The Board also continues to expand our collaboration with local towns and organizations to reduce costs, increase efficiencies and identify future opportunities.

I would like to express my gratitude to the dozens of volunteers that continuously contribute their time and expertise to our community. Your contributions to our community are greatly appreciated. Also, thank you to Town Manager, Mark Robinson and the past and current Selectmen for your dedication, guidance, thoughtful discussion and tireless work on behalf of the Town of Fayette.

Sincerely,

Lacy Badeau, Chair
Fayette Board of Selectmen

A message from the Town Manager

It is my duty and honor to report to the Town's people of Fayette the important issues, activities, efforts and accomplishments of the Town every year in the Town Report. Herein please find the Annual Town Report for year ending June 30, 2020 for the Town of Fayette

- ❖ Fayette's real estate taxes realized a nominal increase from 18.75 to 18.85. The only way you can control real estate taxes from increasing is to cut spending and/or find other means (revenues) to pay for the municipal, school and county services you receive and thereby minimize the total reliance on local taxation.

- ❖ Please keep in mind the tax rate of \$18.85 simply paid the following:

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

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

\$1.18 for County, \$5.20 for Town and \$12.47 for School

ROAD WORK

- ❖ Since 2016, we have been in maintenance mode e.g. filling in pot holes and wheel ruts each year treating the worst roads first as we pay off a 6 year Road Bond note. The short term low interest bond will be officially paid off in November of 2021 less than a year and a half away. On July 14, 2020 voters approved taking out a bond to pay for an engineered culvert replacement project on the Richmond Mills Road. The Cost and details are included in this Town Report.

UNDERWOOD MEMORIAL LIBRARY

- ❖ I would like to take the opportunity to thank Michelle Briggs in her role as Director of the Underwood Memorial Library. Given what we have all experienced in the last two years I cannot thank Michelle and her significant other Terry for all they have done to keep the Library open and available and looking great! Many thanks also to the Underwood Memorial Library Board of Trustees for all of their hard work.

FRIENDS OF STARLING HALL

- ❖ The Friends of Starling Hall led by life-long resident Joseph Carleton Young continue its endeavor to persevere the challenges of restoring the Hall to its former glory days. I

would like to thank all whom give so selflessly of themselves the time, energy and resources to make this restoration possible.

FAYETTE COMPREHENSIVE PLAN COMMITTEE TOWN REPORT DEDICATION/SPIRIT OF AMERICA AWARD

- ❖ The Comprehensive Plan Committee has completed its work and we are now awaiting affirmation by the State of Maine. This plan is a document designed to serve as a guide for the future actions of the Fayette community. It presents a vision for the future and this work would not have been possible without the dedicated efforts of several volunteers that met with regularity prior to the pandemic and remotely as needed to produce the document for State approval.
- ❖ None of this would have been possible had it not been for the steady hand of resident Kirstie Ludwig. Kirstie dutifully served as the Committee Chairperson and did a great service to the Town in coordinating this effort. Many thanks to Kirstie and all Committee members they are as follows: *Kirstie Ludwig, Roy Krout, Belinda Bothwick, Richard Darling, Paula Thomson, Ron Giard, Andy Lilienthal, Raymond Braithwood, James "Pat" Stanton, Barbara Chisholm, Lacy Badeau, Rosetta White, Joseph Stevenson and KVCOG Planners Nicholas Aschauer and Joel Greenwood.*
- ❖ The Combination of their work and Kristie's leadership made this plan come to together and we pay tribute and honor the late Ron Giard with this year's Town Report dedication to the Fayette Comprehensive Plan Committee.
- ❖ We also honor Kirstie Ludwig as this years Spirit of America Award honoree in recognition of all the effort she has given the Town as its Election Warden and Chair of the Comprehensive Plan Committee.

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

Mark Robinson, Town Manager



FAYETTE SCHOOL DEPARTMENT

2023 Main Street, Fayette, Maine 04349

Ph 207-685-4770 Fax 207-685-4756

Tara Morin, Supt. of Schools/Principal

tara_morin@maranacook.com

December 18, 2020

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


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

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

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

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

Sincerely,



Jim Chasse

ANGUS S. KING, JR.
MAINE

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United States Senate
WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

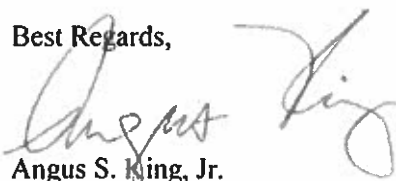
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher – made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator

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PRESQUE ISLE
169 Academy Street, Suite A
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SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
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United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine's annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided "exactly what we needed at exactly the right time." The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine's roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation's seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer's disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



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

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden
Member of Congress



Dear Friends:

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

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

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

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

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

Please take care,

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

Janet T. Mills
Governor

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

130th Legislature
Senate of
Maine
Senate District 17

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

Dear Friends and Neighbors:

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

As you are no doubt aware, Maine is in the midst of the one of its greatest difficulties, both in public health and economic downturn. The 130th Maine Legislature faces the challenge posed by a \$1.4 billion budget shortfall, and perhaps more than ever before, state government must learn to live within its means.

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

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

In addition to working on these important issues, I look forward to serving on two legislative committees this session: Agriculture, Conservation & Forestry; Inland Fisheries & Wildlife.

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

Sincerely,



Russell Black
State Senator



HOUSE OF REPRESENTATIVES

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Daniel J. Newman

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April 30, 2021

Fayette Town Office
2589 Main Street
Fayette, ME 04349

Dear Friends and Neighbors,

Thank you for the privilege of allowing me to serve as your State Representative. Serving the residents of House District 76 in the Maine Legislature is a responsibility that I do not take lightly and I am honored you have entrusted me to be your voice at our State Capitol.

This past year has been unlike no other that we have endured in our lifetime. By remaining strong, staying safe and working together while respecting each other's voices and opinions, we will be able to return to a more normal way of life.

On December 2nd, the 130th Legislature was sworn-in at the Augusta Civic Center instead of the chambers at the State House as a safety precaution due to the ongoing COVID-19 pandemic.

This session, our biggest priority is addressing the next biennial budget with which we're facing a serious budget shortfall over the next three years. Difficult decisions will have to be made for prioritizing resources while addressing the needs created by this pandemic.

I encourage you to actively participate in your state government. Phone calls and letters are always a welcomed avenue for providing feedback. This session, with the increased utilization in remote meetings and hearings, happenings in Augusta are now even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at Daniel.Newman@legislature.maine.gov and I will happily add you to my distribution list.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2021.

Sincerely,

A handwritten signature in cursive script that reads "Daniel J. Newman".

Daniel J. Newman
State Representative

District 76 Belgrade, Fayette, Mount Vernon, Rome, Vienna and Wayne

"First to Serve ~ 1799"



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

Ken Mason, Sheriff
Alfred G. Morin, Chief Deputy

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

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

January 4, 2021

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 2020. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court and Transport Division. We provided many regional assets to our communities including, Two K-9 Teams, Dive Team, Sex Offender Registry, Veterans Advocacy, Accident Reconstruction and Drug Recognition Experts(DRE).

I would like to begin by saying that 2020 was certainly a challenging and unusual year for all of us. COVID -19 changed all of our lifestyles and daily activities. It did not, however, change the fact that your Sheriff's Office continued to respond to calls for service as well as caring for the inmates incarcerated at our facility. In other words, it was business as usual for my staff. We just went about it a little differently.

In 2020, Law Enforcement Deputies in full-time and part-time capacity logged thousands of calls for service. There was a brief time of about three months from the middle of March to about the middle of June when calls for service were actually down, likely due to the COVID-19 outbreak. It was a welcome relief, as the threat of the viral infection was yet another caution our Deputies added to their daily routine.

Thanks to the Stanton Foundation, Kennebec received a \$25,000.00 grant to purchase another K-9. That grant paid for the dog (Brock) and all associated equipment training for Brocks handler, Deputy Zack Carey.

Since the beginning of the year, four new full-time patrol deputies have joined our ranks due to resignations or expansion of the division. Due to the State Police reducing their commitment to our call-sharing agreement, the Sheriff's Office has increased its patrol staff by three members.

The patrol division welcomes Phil Lynch, Brandon Van Wyk, Jordan Gaudet and Nathan Johnson. Deputy Lynch was a part time reserve deputy already working with us. Deputy Van Wyk came to us from the correctional division and Jordan Gaudet and Nathan Johnson were already certified full time officers and came to us from Hallowell PD. We will be bringing on two new deputies in January of 2021 to fill our roster.

Our Civil Process Deputies serve legal documents on behalf of attorneys, the courts, citizens, local, and state government, landlords and other entities. In 2020, the three civil deputies received over 6,876 requests for service in Kennebec County. Some of the services include, civil summons & complaints, foreclosures, evictions, small claims, child support notices from the State and enforcement of court orders and writs to name a few.

During the past year, our Correctional Facility managed 1920 inmate intakes. The offenses committed by defendants included everything from Trespass to Homicide. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility.

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. One may think that this only benefits the county, but it does not. It also benefits the inmate population as well.

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.

I would like to thank all of my administrative staff who support the patrol division, detective division, correctional division and the civil deputies. The copious amounts of paperwork that is handled by these individuals is staggering and their work is greatly appreciated. Job well done by all.

As your Sheriff, and moving forward into 2021, my focus will remain steadfast in serving the people of Kennebec County and our visitor's.

Ken Mason, Sheriff

UNDERWOOD MEMORIAL LIBRARY
DIRECTOR AND TRUSTEE ANNUAL REPORT
YEAR ENDING JUNE 30, 2020

Greetings fellow townsfolk. In the interest of correctly recording historical facts, we would like to make some corrections to the timeline of the report that was submitted last year. We received the \$50,000 grant in June 2019. In July 2019 we actually started all the renovations to the Library. We did close the Library for a month in September/October in order to complete renovations that could not be done while the Library was open to the public. We did our best to notify our patrons of the closure and made arrangements for them to take as many books as they wanted before the closure. We held an Open House on October 19th to celebrate our beautiful new interior. We closed the Library one additional day on October 30th, in order to have the attic and sub-floor insulated. We had Jeremy Clark from J. D. Woodworks build a beautiful new circulation desk that was delivered and installed on 12/19. The renovations listed in the previous annual report were all correct, it is our intent to only correct the timeline.

The Trustees made cookie mix in a jar in antique canning jars to sell for our Fayette Community Day, as well as having the Library book sale in July 2019.

On March 16th, 2020 the public buildings in Fayette were closed due to the Corona Virus pandemic. The Cloud Library was still available as always for E-books.

We had several speaker events booked for March, April and May of 2020, and two that we were sharing with the Mt. Vernon Library. We unfortunately, had to cancel the two engagements we booked through the Maine Humanities Council and one with a local author. We had plans to start offering classes at the Library for Tai Chi and Ancestry as well as others but everything is now on hold. We now have the ability to roll the shelves out of the middle of the floor, which makes holding classes/events in the Library much more feasible. We will offer these classes and Summer Story Hour as soon as we can do so safely.

The Library remained closed to the public through June 30th. The Library Director was in the Library at least once a week to process e-mail and regular mail and to continue to order books once a month. Consultation began with our Community Health Officer and the Maine State Library to initiate plans and protocols to safely re-open the Library to the public.

We would also like to thank the people who donated books and other materials to the Library: Doris Morris, Evelyn Feagin, Pam Murray, Cynthia Duncan, Barbara Stokes, Marjie Bruen, Kirsten McGowan, Hans Bryant, Carolyn Currier, Audrey O'Clair, Marilyn Littlefield, Amy Rich, Kelli Burnham, Diane Polky, Dick Jerolman, Heather Chalmers and anyone else whose name didn't get written down or donated anonymously.

Respectfully Submitted,

Michele Briggs, Library Director

Marjie Bruen, Trustee Chairperson

WARRANTS FOR 2021 – UNDERWOOD MEMORIAL LIBRARY

Article: To see if the Town will vote to carry forward unexpended Library Reserve funds as will be determined with the completion of the financial audit for the year ending June 30th, 2021.

Article: To see if the Town will vote to carry forward unexpended Grant funds as will be determined with the completion of the financial audit for the year ending June 30th, 2021.

REPORT OF PLANNING BOARD FOR 2020

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. We are lucky to live in this town.

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.

Because of the pandemic, 2020 was an unusual year for the Planning Board. For the first time in the very many years I've served on the board, our meetings were held remotely.

We all know from our own experiences dealing with this dark time what is lost when we can't get together in person. However, there are also advantages. A big advantage is that our meetings could be held without regard to the weather.

Another very big advantage is that the people who submitted permit applications didn't have to be physically present at our meetings. For example, we recently reviewed an application from a man who lives in Massachusetts. In previous years, he would have had to drive to Fayette for the meeting. Instead, he just called in.

This is one of the changes forced upon us by the pandemic which should not be abandoned once (if ever) we can get back to "normal."

In 2020, the Planning Board issued 16 permits, including 3 new single-family homes/camps; 1 camp; 2 improvement/remodeling of existing camps; and the rest for various improvements including driveways, outbuildings, wells, retaining walls and septic systems.

The total estimated construction costs during 2020 were \$1,700,000, an increase—despite the pandemic—of \$350,000 over 2019.

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

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

March 4, 2021.

Jed Davis, Chair



Town of Fayette, Maine
Code Enforcement Office
CODE ENFORCEMENT
REPORT 2019-2020

To say that these two years was a little crazy is an understatement! I thought 2019 was busy, but it had nothing on the building year for 2020!!!!

There were 69 permits and 14 notifications issued in 2019, of these the Planning Board issued 18, and the Code Enforcement Officer (CEO) issued 65. In 2020 there were 70 permits and 12 notification of these the Planning Board issued 16 and the CEO issued 66. The number of permits issued for new single-family homes increased from 5 in 2018 to 7 in 2019, and increased again in 2020 to 17!! Single family homes added approximately \$844,738.00 to the taxable value in 2019 and \$2,398,000.00 in 2020. The total estimated construction cost in 2019 was \$1,415,063.00 and for 2020 it was \$4,159,212.00.

As the Town of Fayette continues to grow, we have many newcomers, and I would like to take a minute to get some information out that may help raise awareness of some of the local and state regulations.

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 District there have been several platforms next to the water built for tents and/or pick-nick tables **THESE ARE ILLEGAL!** They are considered structures 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!!!!** Any vegetation that is under 3 feet in height and other ground cover may not be removed at all.

Temporary docks must 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.

2589 Main Street

Fayette, Maine 04349

Phone (207) 685-4373

Fax (207) 685-9391

e-mail: brendamedcoff@myfairpoint.net

Website: www.fayettemaine.org

Town of Fayette, Maine

Code Enforcement Office



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, and to relax some of the local regulations. Due to the number of proposed changes, time constraints, and workload, it is likely that the changes may 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 Residents 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 to that meeting.

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

Respectfully Submitted,

Brenda Medcoff
Brenda Medcoff, Code Enforcement Officer

2589 Main Street

Fayette, Maine 04349

Phone (207) 685-4373

Fax (207) 685-9391

e-mail: brendamedcoff@myfairpoint.net

Website: www.fayettetmaine.org

Report of the Fayette Fire Department

Last year from January 1 2020 to December 31 2020 the Fayette Fire Department responded to the following types of calls;

Structure fires 14	Fire Alarm Investigations 10
Chimney Fires 4	Carbon Monoxide Investigation 1
Service calls 3	Forest/ Woods Fires 13
Medical Assist 11	Grass Fires 0
Electrical Power Lines 20	Vehicle Fires 2
Water Rescue 4	Motor Vehicle Accidents 6
Smoke Investigations 7	Un permitted Burns 1
Other 13	Total of 109

Dear Fayette citizens,

We have had a very different year this past year. As you can see from the list above, we responded to numerous calls for service. Due to the COVID-19 virus and the fire department not having the proper personal protective equipment needed to go to medic calls we stopped responding to them, unless the ambulance requested us for help.

I am sure everyone who reads the paper and social media have seen the articles about the severe shortage of fire fighters in this state. With all the baby boomers retiring and the younger generation not stepping in, we are heading on a collision course. Also, no one works in small towns during the day, so day time coverage is in a crucial shortage. Some towns are now hiring per diem people to be at their station during the day to get trucks out the door to calls, but one or two people still cannot put out a fire. We have mutual aid with 6 other towns to help bring personal to our town in time of need. These mutual aid agreements help us when we have few or no one to respond to calls. This is a new reality that is on the horizon.

In closing, please keep your fire and CO2 alarms in operating condition. Have your chimney and furnace cleaned regularly and have an escape plan in place in case it is needed. Lastly if you have an emergency please call "911". You would be surprised how many people call the fire station (which is unmanned) or my house, or the town office.

Respectfully,

Marty Maxwell
Chief, Fayette Fire Department

Report of Comprehensive Plan Committee 2021

It is my pleasure to share with you the development of the new Fayette Comprehensive Plan. The residents of Fayette voted at the 2018 Town Meeting to make funds available to outsource the project. After the Select Board reviewed proposals from various consulting firms, the contract was awarded to Kennebec Valley Council of Governments (KVCOG). The Select Board recruited a very diverse group of volunteer residents to be members of the Comprehensive Plan Committee (CPC), which began their monthly meetings in April of 2019.

A comprehensive plan is an official, public document adopted by local government as a guide to decisions regarding the future development of the town. The Plan is not an ordinance, it is more of a document that delves in to the town's past, present and desired future. It is necessary to review and revise periodically to ensure that it continues to reflect the condition and wants and needs of the community. The State of Maine requires that all towns and cities have a comprehensive plan and update every 12 years.

The CPC in Fayette consisted of 13 dedicated members of the community and one principal planner from KVCOG. Much of what the State requires in a plan are standardized elements across Maine. The challenge was to include varied perspectives and recommendations that are specific to our community. Our committee was tasked not only to oversee the progress of our planner and KVCOG's scope of work, but to contribute historical data, ideas and information that accurately represents the unique character of our town. We met monthly and discussed the issue papers, identifying additional local issues, policies, goals and develop strategies to achieve and complete the project with the collective thoughts and input from our community.

Public participation is vital to any successful comprehensive plan. Local public opinion and recommendations were most welcome and encouraged. We included the residents of Fayette in this project by initiating a public opinion survey via the Town's website and hard copies in various locations throughout the town. The survey had 16 questions pertaining the strengths and weaknesses in numerous areas, such as, Land Use Development, Agriculture and Forestry,

Recreation and Transportation, Natural and Water Resources, Housing and Population to name a few. The completed surveys were compiled and results distributed on the Town's website and at a public "Vision Meeting" where we engaged with our friends and neighbors, listened to their views and answered any questions. KVCOG's objective is to write usable plans that are concise, readable and user-friendly. Our collaborative work was rewarding and informative. The Fayette Comprehensive Planning Committee is proud to submit this plan to the State for approval.

In closing, I would like to thank the members of the CPC for their enthusiasm and perseverance in bringing this guide of future goals and aspirations to the Town of Fayette. Your time and effort, patience and vision were a show of how volunteers in a community can come together and collaborate on the important issues of our future. We all walked away having more knowledge of our town and renewed respect for our history as proud citizens of Fayette

The members of Fayette's Comprehensive Plan Board

Kirstie Ludwig (Chair), Roy Krout, Joe Stevenson, Dick Darling, Ron Giard, Andy Lilienthal, Ray Braithwood, Pat Stanton, Belinda Bothwick, Lacy Bedeau, Ron Hewett, Paula Thompson, Rosetta White and Barbara Chisholm. Mark Robinson and Brenda Medcoff participated and shared their expertise on numerous topics.

The staff at KVCOG guided us expertly and we pass along our gratitude to Nick Aschauer, Joel Greenwood and Charles Tetelman for keeping this project on schedule.

Respectfully Submitted,

Kirstie Ludwig (Chair)



STATE OF MAINE
DEPARTMENT OF AGRICULTURE, CONSERVATION & FORESTRY
MAINE FOREST SERVICE
168 STATE HOUSE STATION
AUGUSTA, MAINE 04333

JANET T. MILLS
GOVERNOR

AMANDA E. BEAL
COMMISSIONER

February 18, 2020

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

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

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

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

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

Below is a link to the Maine Forest Service Browntail Moth website with more information including:

- A frequently asked questions webpage
- Description and images of the browntail moth life stages and how to manage it
- A list of Licensed Pesticide Applicators for landowners to contact this winter about potential control work
- State law specific to browntail moth control near marine waters.

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

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

Sincerely,

Thomas Schmeelk
Forest Entomologist, Thomas.schmeelk@maine.gov
Maine Forest Service, ACF, 287-3244

PATTY CORMIER, DIRECTOR
MAINE FOREST SERVICE
18 ELKINS LANE, HARLOW BUILDING



PHONE: (207) 287-2791
WWW.MAINEFORESTSERVICE.GOV

Report of the Town Clerk

July 1, 2019 – June 30, 2020

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	30
Hunting.....	12
Fishing	38
1-day Resident Fishing.....	0
3-day Resident Fishing	0
Junior Hunt	1
Archery	3
Muzzleloader Hunting	3
Coyote Night Hunt	2
Bear Permit.....	3
Small Game Hunt	1
Archery & Fishing Combination	0
Spring/Fall Turkey	6
Migratory Waterfowl	1
Salt Water Registry	0
Lifetime over 70 Hunt/Fish Combo.....	2
Military Hunt/Fish Combo	1
Military Depend Fish	0
1-day Non-Resident Fishing	0
3-day Non-Resident Fishing.....	4
7-day Non-Resident Fishing	1
15 day Non-Resident Fishing	1
Non-Resident Fishing.....	7
Non-Resident Hunting.....	0
Non-Resident Junior Hunting.....	0
Non-Resident Hunt/Fish Combo	1
Non-Resident 3-Day Small Gam.....	0

BOAT REGISTRATIONS:

Boat Registrations.....	123
Lake & River Protection Sticker.....	9

ATV REGISTRATIONS:

Resident New Registrations.....	15
Resident Re-Registrations.....	36
Non-Resident Re-Registrations.....	1

Snowmobile Registrations:

Resident New Registrations.....	26
Resident Re-Registrations.....	51
Non-Resident Registrations.....	2
Snowmobile Trail Fund.....	0



Birth Annual Report

Report Parameters

Beginning Date JUL-01-2019
Ending Date JUN-30-2020

Maine
Department of Health and Human Services
Office of Vital Records

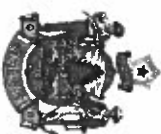
OFFICE: Town of Fayette

USER: Mark.Robinson

Child's Name	Place of Birth	Date of Birth	Mother's Residence
Hodsdon, Braxton Ronald	Augusta	07/28/2019	Fayette
Ladderbush, David Alexander	Farmington	09/02/2019	Fayette
Taylor, Zylus George	Lewiston	09/03/2019	Fayette
Caron, Daisi Jane-Marie	Lewiston	09/29/2019	Fayette
Maxwell, Adalynn Jade	Augusta	10/02/2019	Fayette
Adams, Marshall Lucas	Augusta	10/04/2019	Fayette
Terranova, Ruth Diana-Shoko	Farmington	11/15/2019	Fayette
Rowley, Sawyer William	Portland	12/27/2019	Fayette
Lambert, Bradley Daniel	Farmington	04/21/2020	Fayette

Total Records for Town of Fayette	9
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Grand Total Records	9
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Death Annual Report

Report Parameters

Beginning Date

01-Jul-2019

Ending Date

30-Jun-2020

Office

Town of Fayette

Maine

Department of Health and Human Services

Office of Vital Records

OFFICE: Town of Fayette

USER: Mark.Robinson

Decedent Name	Age	Resident Town	Town of Death	Date of Death
Gifford, John L. III	80	Fayette	Augusta	12/19/2019
Gosselin, Raymond Jean	75	Fayette	Fayette	08/17/2019
Lauzier, Edward Onell	63	Fayette	Fayette	07/17/2019
Lemay, Arthur Joseph	67	Fayette	Auburn	11/04/2019
Lyons, Dale B.	54	Fayette	Augusta	10/23/2019
Mitchell, Almon Waters Jr.	54	Fayette	Fayette	05/09/2020
Nichols, Shelby Jean	68	Fayette	Auburn	01/02/2020
Parker, Lewis Homer	93	Fayette	Farmington	08/29/2019
Pinkham, Shirley Louise	86	Fayette	Augusta	07/10/2019
Stevens, Jon	56	Fayette	Fayette	06/02/2020
Tenney, Marion Grace	91	Livermore	Fayette	04/11/2020
Thibodeau, Marlene Therese	62	Fayette	Fayette	10/27/2019
Total				12

Marriage Annual Report

Maine

Department of Health and Human Services

Office of Vital Records



Report Parameters

Beginning Date

01-Jul-2019

Ending Date

30-Jun-2020

Office

Town of Fayette

OFFICE: Town of Fayette

USER: Mark.Robinson

Party A Current Name	Party B Current Name	Party A Residence City	Party B Residence City	Date of Marriage	Place of Marriage City
Perlis,Sunshine Rebecca	Chapin,Gary Parker	Fayette	Fayette	03/12/2020	Fayette
Decker,Logan Lynn	Crum,Benjamin Ronald	Kemersville, NC	Kemersville, NC	03/14/2020	Fayette
Rose,Alexys Jean	Wyne,Dakota Braydon	Cambridge, MA	Cambridge, MA	06/06/2020	Fayette
Blideseau,Daniel Alan	Hisler,Mary Jane	Fayette	Monmouth	03/08/2020	Waldoboro
Tempesta,Dale Charlene	Libby,Kevin Anders	Fayette	Fayette	07/21/2019	Weld
Freeman,Joni Lee	McMann,Alexander Eric	Fayette	Waterville	09/07/2019	Fayette
Total				6	



JANET T. MILLS
GOVERNOR

STATE OF MAINE
DEPARTMENT OF ENVIRONMENTAL PROTECTION



MELANIE LOYZIM
ACTING COMMISSIONER

February 17, 2021

Mark Robinson
Town of Fayette
2589 Main Street
Fayette, ME 04349

**SUBJECT: Notice of Conditional Contract Awards under RFP # 202008127,
2020 Stream Crossing Public Infrastructure Improvement Projects**

Dear Mark:

This letter is in regard to the subject Request for Proposals (RFP) #202008127, issued by the State of Maine Department of Environmental Protection for 2020 Stream Crossing Public Infrastructure Improvement Projects. The Department received 47 proposals and has evaluated the proposals received using the evaluation criteria identified in the RFP, and the Department is hereby announcing its conditional contract awards to the following bidders:

· Auburn, Fish Hatchery Rd	\$125,000.00	· Litchfield, Dead River Rd #2	\$50,000.00
· Bangor, Grandview Ave	\$68,358.33	· Ludlow, Ludlow Rd	\$125,000.00
· Biddeford, Granite Point Rd	\$125,000.00	· Millinocket, Penobscot Ave	\$125,000.00
· Blanchard Twp, Taylor Rd	\$125,000.00	· Monroe, Dixmont Rd	\$125,000.00
· Bowdoinham, Dingley Rd	\$125,000.00	· Mount Desert, Beech Hill Cross Rd	\$125,000.00
· Cathance Twp, East Ridge Rd	\$125,000.00	· Naples, Horace Files Rd	\$110,000.00
· Corinna, Line Rd	\$125,000.00	· Naples, Edes Falls Rd	\$125,000.00
· Corinna, Sunken Bridge Rd	\$125,000.00	· Norway, Morse Rd	\$85,000.00
· Dedham, Bald Mountain Rd	\$125,000.00	· Paris, Parsons Rd	\$125,000.00
· Denmark, Moose Pond Rd	\$125,000.00	· Peru, Packard Road	\$76,180.00
· Dover-Foxcroft, Grove St	\$125,000.00	· Pownal, Poland Range Rd	\$125,000.00
· Durham, Quaker Meeting Rd	\$125,000.00	· Rockland, West Meadow Rd	\$125,000.00
· Durham, Swamp Rd	\$125,000.00	· Sabattus, Marsh Rd (East)	\$125,000.00
· Eddington, Cleweyville Rd	\$70,000.00	· Sabattus, Marsh Rd (West)	\$125,000.00
· Eddington, Davis Rd	\$75,000.00	· Thomaston, Beechwood Rd	\$125,000.00
· Fairfield, Old County Rd	\$125,000.00	· Trescott Twp, Wilcox Rd	\$125,000.00
· Falmouth, Mast Rd	\$125,000.00	· Wells, Bragdon Rd	\$125,000.00
· Fayette, Jackman's Mill Rd	\$125,000.00	· Willimantic, Elliotsville Rd	\$125,000.00
· Hartland, Fuller Corner Rd	\$125,000.00	· Willimantic, Mountain Rd	\$125,000.00
· Hollis, Muddy Brook Rd	\$125,000.00	· Wiscasset, Old Ferry Rd	\$125,000.00
· Litchfield, Dead River Rd #1	\$125,000.00	· Woodstock, Old County Rd	\$125,000.00

The bidders listed above received the evaluation team's highest rankings. The Department will be contacting the aforementioned bidders soon to negotiate a contract. As provided in the RFP, the Notice of Conditional Contract Award is subject to execution of a written contract and, as a result, this Notice does NOT constitute the formation of a contract between the Department and the apparent successful vendor. The vendor shall not acquire any legal or equitable rights relative to the contract services until a contract containing terms and conditions acceptable to the Department is executed. The Department further reserves the right to cancel this Notice of Conditional Contract Award at any time prior to the execution of a written contract.

AUGUSTA
17 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0017
(207) 287-7688 FAX: (207) 287-7826

BANGOR
106 HOGAN ROAD, SUITE 6
BANGOR, MAINE 04401
(207) 941-4570 FAX: (207) 941-4584

PORTLAND
312 CANCO ROAD
PORTLAND, MAINE 04103
(207) 822-6300 FAX: (207) 822-6303

PRESQUE ISLE
1235 CENTRAL DRIVE, SKYWAY PARK
PRESQUE ISLE, MAINE 04769
(207) 764-0477 FAX: (207) 760-3143

As stated in the RFP, following announcement of this award decision, all submissions in response to the RFP are considered public records available for public inspection pursuant to the State of Maine Freedom of Access Act (FOAA). 1 M.R.S. §§ 401 et seq.; 5 M.R.S. § 1825-B (6).

This award decision is conditioned upon final approval by the State Procurement Review Committee and the successful negotiation of a contract. A Statement of Appeal Rights has been provided with this letter; see below.

Thank you for your interest in enhancing the stream crossings in your community.

Sincerely,

A handwritten signature in dark ink, appearing to read 'John MacLaine', with a long horizontal flourish extending to the right.

John MacLaine
Innovation and Assistance
Department of Environmental Protection
17 State House Station
Augusta, Maine 04333-0017
207-615-3279 (direct)
207-287-2814 (fax)
john.maclaine@maine.gov

STATEMENT OF APPEAL RIGHTS

Any person aggrieved by an award decision may request an appeal hearing. The request must be made to the Director of the Bureau of General Services, in writing, within 15 days of notification of the contract award as provided in 5 M.R.S. § 1825-E (2) and the Rules of the Department of Administrative and Financial Services, Bureau of General Services, Division of Purchases, Chapter 120, § (2) (2)



207.377.2848
www.tkl.org

PO Box 261 - 331 Main Street
Winthrop, Maine 04364

Board of Directors

Kim Vandermeulen (P)
Janet Sawyer (1st VP)
Matt Mullen (2nd VP)
Amy Trunnell (T)
Bob Marvinney (S)
Jordan Beall
Sue Bell
Kathy Bishop
Susan Caldwell
Mary Denison
Tom Ferrero
Craig Garofalo
Ben Godsoe
Marty Keniston
Howard Lake
Scott Ladd
Jean Scudder
Deb Sewall

Advisory Board

Jim Connors
Hon. Kenneth Curtis
Elizabeth Davidson
Eric Doucette
Caroline Farr
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Martha Kent
Robert Kimber
Gloria & Lincoln Ladd
Barbara Libby
Andy Lilienthal
Jon Lund
Jessie & Douglas Macdonald
Bob Mohlar
Patricia Moxney, Ph.D.
Jeff Pidot
Dave Rocque
Norm Rodrigue
Dianne E. Ryan
Reade & Joan Ryan
Rebecca Stanley
Jym St. Pierre
Jim Weston

Staff

Tyler Keniston
Marie Ring
Theresa Kerchner (ED)
Jean-Luc Theriault

April 2021

Dear Fayette Residents,

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

Last year KLT experienced a marked increase in interest from people who are just discovering our close-to-home conservation lands and fifty-three miles of trails. It was rewarding to be able to make people's lives a bit brighter during these challenging times. With this increased interest, we've been busier than ever with trail and parking lot improvements and communications with member communities and neighbors of our properties.

In 2020, our new projects in Fayette were focused on three properties - the 10-acre Baldwin Hill Cemetery, the 80-acre Baldwin Hill Conservation Area and the 340-acre Surry Hill Community Forest. The Baldwin Hill cemetery, which will open in July, will provide ecologically sound burial for people of all faiths and will serve as a model for green burial practices in our region. The property also features a 0.25-mile universally accessible trail. KLT is partnering with funeral homes that have established expertise with grief support, memorial services, and transportation of the deceased and burials.

Our work at the Surry Hill Community forest included developing a new trail to the hilltop, clearing trees to maintain and enhance the views from Surry Hill and planning for grassland bird and pollinator habitat. In 2021, with support from the Central Maine Mountain Biking Association, we will be developing a multi-use trail system.

KLT is also developing new programs to promote and expand conservation in ways that serve our communities more effectively. As a landowner in Fayette, we also participate by paying taxes on the properties we own at the open space rate.

We value our strong partnership with the Town of Fayette and welcome this opportunity to communicate with you about our conservation work.

Everyone is welcome to visit our properties and trails and to attend our public programs. Do not hesitate to contact us for more information, 207-377-2848 or info@tklt.org. You can also visit our website, www.tkl.org for trail maps, directions, and more information about our organization. Thank you to all those in Fayette who have chosen to support KLT as members or volunteers.

Sincerely,

Kim Vandermeulen, President

Theresa Kerchner, Executive Director

Marie Ring, Director of Membership and Programs



Ron Joseph

Baldwin Hill Conservation Cemetery to Begin Operations in July 2021

Theresa Kervner, Executive Director, Baldwin Hill Conservation Cemetery



Natural or "green" burial is a way of caring for the dead that attempts to minimize environmental impacts and embrace the biological processes of decomposition at the end of life. The Baldwin Hill Cemetery, certified by the Green Burial Council, is intended to be a place where people can mark the end of a life in a meaningful way while surrounded by the beauty of the natural world.

Board of Directors

Dave Fuller
President

Susan Caldwell
Secretary

Marty Keniston
Treasurer

Paul Kuchnert

Deb Sewall

Kim Vandermeulen
Ex-officio

The Board of Directors of the Baldwin Hill Cemetery Corporation has recently announced that the 10-acre Baldwin Hill Cemetery will begin operations and the sale of interment rights in July. The cemetery, managed by a five-member board, will provide ecologically sound burials for people of all faiths. A new quarter-mile, universally accessible trail weaves through the cemetery pine stand, offering a chance for reflection and a lovely view of the Fayette hills. The burial ground is adjacent to Kennebec Land Trust's (KLT) 80-acre Baldwin Hill Conservation Area. (See map, directions, and parking information on the reverse side of this insert.)

KLT staff, as contractors, will take care of the burial ground and coordinate plot sales. Funeral homes, with their expertise in grief support and transportation of the deceased, will provide burial services. Once the cemetery is open in July, grave-digging and interment will be carried out year-round by Brandon Ellis of BHS in Gardiner. Graves will be approximately three feet deep, since the majority of the microbial activity in soils takes place within the upper soil horizons and in the organic duff layer. The 0.3-mile gravel cemetery access road will be plowed in the winter. Native unpolished stones can be engraved to mark grave sites. Each grave site will be plotted with a high accuracy GPS device, and each location will be accessible on the cemetery's website. Stones cannot exceed 300 square inches in area and must lie flat or be partially buried so that they don't extend more than three inches above the surface of the soil.

Baldwin Hill website:

Baldwinhillcemetery.org

As of June 1, 2021, the Corporation will have two tiers of pricing. Interment rights for KLT members and Fayette residents (year-round and seasonal) will be \$1,000 per lot. The fee for all others will be \$1,200. KLT members and Fayette residents will also be able to purchase interment rights for two weeks before they go on sale to the general public (June 1-15).

Thirty percent or more of all income from plot sales will be designated to a Perpetual Care Fund.

Note: As a 501(c)(13) organization, Baldwin Hill is exempt from federal income tax. Donors **cannot** deduct payments made **for the purchase of interment rights or for perpetual care of a specific site**. However, contributions of funds that are dedicated to the long-term care of the cemetery are tax deductible. If you are considering a gift to Baldwin Hill today or in your estate, the following language can be used: I give to Baldwin Hill Conservation Cemetery, a nonprofit cemetery located in Fayette, Maine, with Tax ID # 84-4936563, the sum of \$_____ to be used for the perpetual care of the Baldwin Hill Cemetery as a whole.

Important details:

- Purchasers of interment rights should communicate in advance with family members and a funeral home and inform the funeral directors of their plans to be interred at the cemetery.
- Baldwin Hill will not accept embalmed remains for burial and will not permit the use of outer burial containers or burial vaults. Only biodegradable materials may be used for burial containers, including shrouds made of natural fibers and caskets made of local wood, wicker, or other plant materials.
- To minimize disturbance to existing graves, the presale of interment rights will not be accompanied by specific plot assignments. At the time of death, an authorized person can choose a site from a selection of available plots.
- The Baldwin Hill Corporation *encourages* natural, full-body burials, but because people's needs and circumstances are highly varied, the burial of cremains will be allowed at the cemetery. (Cremation is becoming increasingly popular, and it offers several advantages over modern conventional burial. However, its carbon footprint may still exceed that of natural burial.)



Tyler Keniston

For those considering home funerals or self-directed funeral services, an authorized person must coordinate all end-of-life details that would otherwise be handled by a funeral home, including the completion of all paperwork required by law and the coordination of the interment with the burial contractor. All paperwork that would normally be completed by the funeral home must be completed by the authorized person.

Trails:

A quarter-mile, universally accessible trail weaves through the tall white pines of the burial ground, offering a chance for reflection and a lovely view. The fall foliage is stunning in late September and October. Parking is at the bottom of the gated access road, where a 0.3-mile hike up the scenic gravel road will take visitors to the trail, the burial ground, and the viewpoint. Visitors with family at the burial ground or with mobility impairments can call KLT to gain access through the gate.

Directions:

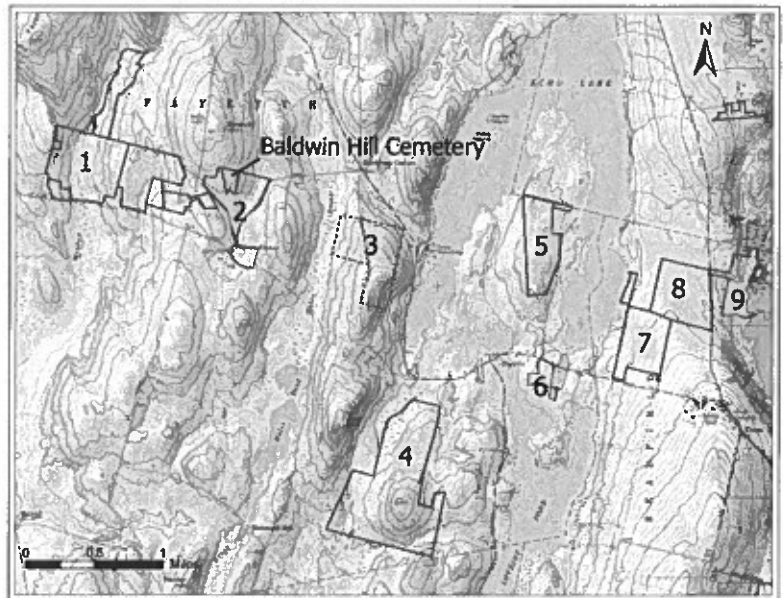
From Route 17 in Fayette, turn west onto Fayette Corner Road. In one mile, turn right onto a gravel road with a small pull-off parking lot and a gate marked by a KLT sign. Hikers start here – an easy 0.3-mile hike brings you to the cemetery. For those unable to walk the 0.3 miles, contact KLT for information about our ADA-compliant parking space and turnaround at the cemetery.

Please contact the KLT office with questions.

We will be updating our website –

www.baldwinhillcemetery.org – with information about fees and our conservation burial partners.

207-377-2848 or info@tklt.org



KLT Conservation Land

1. Meadowbrook Farm Conservation Area - privately owned, protected by a KLT conservation easement (CE)
2. Baldwin Hill Conservation Area
3. Hewett property - current conservation campaign (see back page)
4. Surry Hill Community Forest
5. Echo Lake Watershed Preserve III
6. Matthews Wildlife Habitat
7. Echo Lake Watershed Preserve II
8. Echo Lake Watershed Preserve I
9. Torsey Pond Nature Preserve (owned by Town of Readfield, protected by a KLT CE)

Kirstie Ludwig

139 David Pond Road

Fayette, ME. 04349

To the Fayette Board of Selectpersons and the Fayette Budget Committee

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

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

Organization Overview:

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

- Our Core Programs Include:**

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

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

I am respectfully proposing a \$1000 increase in this years' budget to support the ongoing efforts of 30MRWA's work that directly benefits the town of Fayette. Our funding level has not changed in 12 years, nor has 30 Mile ever requested an increase. My request is based on the following statistics:

- When Fayette began contributing to 30MRWA, the minimum wage in Maine was \$ 7.50. The current Maine minimum wage is \$12.00. It takes many dedicated volunteers to support our programs, but also, a highly trained paid staff with technical skills to coordinate and complete the many projects.

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

- Based on Fayette's recent Comprehensive Plan Survey:

78% of residents felt it was "Very Important to protect the town's Natural Resources".

In response to "What should be provided to enhance the town's water bodies?"

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

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

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

Kirstie Ludwig



truenorthludwig@gmail.com



30 Mile River Watershed Association 2020 Report

2020 was a challenging year due to the pandemic. We faced tough questions about how to continue our mission while keeping everyone safe, but ultimately were able to adapt most of our programs to continue our work. Here are a few highlights:

Courtesy Boat Inspections: When summer arrived and so many people flocked to our lakes and ponds for refuge, courtesy boat inspections were more important than ever. We increased our hours staffing boat launches with paid inspectors by 30% in 2020, performing 2,355 inspections on Parker, Flying, Minnehonk and Androscoggin to keep harmful invasive species out of our lakes.

Invasive milfoil on Androscoggin: Last September, invasive variable milfoil was discovered for the first time in our watershed on Androscoggin Lake. Invasive milfoil can devastate a lake, so we immediately sprang into action, working in close collaboration with our partners at the lake association, the Maine DEP and Lake Stewards of Maine, to survey the cove where the plants were found and remove the invasives. Because it spreads rapidly, implementing aggressive, immediate control efforts are critical and provide our best hope of eradication. We will continue the fight this year with extensive lake surveys, removal of any milfoil found, expanded surveys on other lakes, and a large increase in boat inspections.

Road Construction projects to protect Parker Pond: In November, we partnered with the Maine DEP and the towns of Chesterville and Vienna to address chronic problems on Sandy River Rd, Tower Rd and Ithiel Gordon Rd. These projects protect Parker Pond's water quality while improving town roads. Through the DEP*, 30 Mile was awarded \$218,100 to pass through to the towns to improve culverts, ditches and road surfaces to prevent polluted runoff from flowing into the lake.

Lovejoy Pond Watershed Survey: In the fall we partnered with the Lovejoy Pond Improvement Assoc., Maine DEP and UMF to conduct a watershed survey of Lovejoy. Five teams of technical leaders and trained volunteers spent the day walking properties and roads throughout the watershed, identifying sources of erosion and runoff that could harm water quality in the pond. 50 erosion sites were found. We will share the results and notify landowners with sites, offering suggestions for improvements. The data collected will enable us to address issues to better protect the pond and will not be used for enforcement or regulatory purposes.

Water quality monitoring: We continued monitoring six lakes and ponds, including Parker, Basin, David and Lovejoy Ponds, May-September, collecting data on clarity, temperature, dissolved oxygen, phosphorus and other parameters that help identify trends and address at-risk areas.

Along with these programs, we also coordinate the LakeSmart program across the watershed, provide technical advice on erosion control, conduct watershed surveys for erosion threats, and much more. Kirstie Ludwig is Fayette's representative on 30 Mile's Board of Directors.

30 Mile's 2020 operating revenue was \$224,469, including \$3,000 from the Town of Fayette. Our 2021 operating budget is \$288 K. Town support is critical to protect the watershed and has been vital to the organization's success leveraging grants and contributions from individuals.

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

Lidie Robbins, Executive Director

www.30mileriver.org

**\$95,000 grant provided by the Maine Department of Environmental Protection for Stream Crossing Public Infrastructure Improvements Projects. \$123,100 grant provided by the U.S. Environmental Protection Agency under Section 319 of the Clean Water Act. The funding is administered by the Maine Department of Environmental Protection in partnership with EPA*



September 1, 2020

P.O. Box 132
Mount Vernon,
ME 04352
(207) 860-4043
info@30mileriver.org
www.30mileriver.org

Executive Director

Lidie Robbins

Board of Directors

Andrews Tolman
Chair

Tom Ward
Vice Chair

Rondi Nelson
Treasurer

Diana McLaughlin
Secretary

Buddy Cummings
Kirstie Ludwig
Jane Rogers
Molly Saunders
Jeremy Smith
Linda Stanton
Bill Swan
Susan Tinguely

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

Dear Mark,

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

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

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

Gratefully,

Lidie Robbins,
Executive Director

Mark Robinson

From: Lidie Robbins <lidie@30mileriver.org>
Sent: Thursday, May 06, 2021 4:55 PM
To: brentstclair@fairpoint.net
Cc: Mark Robinson
Subject: requested information
Attachments: Fayette 2020 Town Report-30mrwa.docx.pdf

Dear Mr. St. Clair,

As you requested, below are the details backing up the "Other Salaries and Wages" line item in 30 Mile's 2019 990.

I have also attached my report for Fayette's 2020 Town Report. Of particular note, in 2020, 30 Mile secured grant funding from two Maine DEP grants totaling \$202,500, paid in full to the Town of Chesterville, to address serious issues on the Sandy River Road. The majority of this funding was to replace a culvert/bridge on the Sandy River Rd. that was quickly approaching complete failure. Of course this project is not only of great value to the Town of Chesterville, but also to the Town of Fayette and all of the Fayette residents who use that road.

Sincerely,

Lidie Robbins

Position	Wage	Gross 2019
Administrative Assistant	18.00	3,002
Water Resources Mgr.	20.00	19,466
Program Coordinator	18.00	7,844
Courtesy Boat Inspectors	11.00-12.00	12,128
Water quality intern	13.00	4,395
YCC Crew Members	11.00	1,823
		48,658

Lidie Robbins
Executive Director
30 Mile River Watershed Association
P.O. Box 132
Mount Vernon, Maine 04352

www.30mileriver.org
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	TOTAL
Androscoggin Lake	\$ 11,750.00
7LA	\$ 100.00
Chesterville	\$ 500.00
Basin/David/Tilton	\$ 500.00
Fayette	\$ 3,000.00
Flying Pond	\$ 3,000.00
Greater Minnehonk	\$ 1,500.00
Kimball Pond	\$ 100.00
Lovejoy Pond	\$ 700.00
Mount Vernon	\$ 3,000.00
Parker Pond	\$ 7,000.00
Pocasset Lake	\$ 1,000.00
Readfield	\$ 2,500.00
Vienna	\$ 2,300.00
Wayne	\$ 5,500.00
Leeds	\$ 2,500.00
Total Coalition	\$ 44,950.00

County Commissioners

Kennebec County
Courthouse



125 State Street
Augusta, Maine 04330

Tel: 207-622-0971
Fax: 207-623-4083

FY 2022 KENNEBEC COUNTY TAX

(\$197,372.89)
KENNEBEC, SS

To the ASSESSORS of Town of Fayette in said County:

AT THE COURT of the County Commissioners, begun and holden at Town of Fayette within and for the County of Kennebec, on the 15th day of June 2021.

WHEREAS, the Kennebec County Budget Committee, pursuant to 30-A MSRA Sec. 932, upon an estimate by the County Commissioners of said County, assessed the sums necessary to defraying the charges of the County which have accrued or may accrue for the year FY2022, granted a tax of \$197,372.89 to be assessed, collected, and paid as according to law and applied for the purpose aforesaid.

AND WHEREAS, the Court of the County Commissioners, holden at Town of Fayette in and for the County of Kennebec, on the 15th day of June, AD, 2021 made apportionment of said taxes as the law directs upon the several cities and towns and unorganized township in the said County, and ordered the Chair of the Commissioners of said County to send out warrants for assessing the several cities and towns proportion thereof, as the law directs, and for paying the same.

AND WHEREAS, upon a due apportionment of said sum, the TOWN'S portion, thereof is found to be \$197,372.89.

THEREFORE, YOU ARE HEREBY required in the name of the State of Maine to assess the said sum last mentioned upon the inhabitants of said TOWN agreeable to the laws of the State, and cause the same in like manner to be collected and paid to the Treasurer of said TOWN to be paid by him/her to RICHARD DAVIES, TREASURER OF KENNEBEC COUNTY OR HIS SUCCESSORS in said office, upon his warrant issued for same on or before the 1st day of September, 2021.

HEREOF FAIL NOT to make due return to said COUNTY TREASURER of the name of the persons to whom your lists of assessment shall be committed as soon as may be hereafter. Interest to accrue at 6% per annum on the unpaid portion after sixty- (60) days (36 MRSA, Sec. 892a)(36 MSRA, Sec 752)(30-A MRSA, Sec. 706).

GIVEN UNDER MY HAND AND SEAL of said County by order of the Court of County Commissioners, aforesaid the 15th day of June 2021.

RATE OF ASSESSMENT: .0010608594

Patsy Crockett
Chair, County Commissioners

District 1

Patsy G. Crockett

14 Smith Street, Augusta, Maine 04330
Res.: 207-623-3641

District 2

Nancy G. Rines

P.O. Box 68, South Gardiner, Maine 04359
Res.: 207-582-1844

District 3

George M. Jabar II

1 Center Street, Waterville, Maine 04901
Res.: 207-873-0781

Financial Statements

Town of Fayette, Maine

June 30, 2020

Contents

Town of Fayette, Maine

June 30, 2020

Financial Statements:

Independent Auditors' Report	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	6
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	10
Notes to Financial Statements	11
Supplemental Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget vs. Actual - School Department	33
Combining Balance Sheet - Nonmajor Governmental Funds Other Governmental Funds	34
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	35
Schedule of Changes in Fund Balances - Special Revenue Funds - School Categorical Programs	36
Combining Schedule of Revenues, Expenses and Changes in Fund Balances - Permanent Funds - Trust Funds	37
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances General Fund - Assigned Balances	38
Schedule of Valuation, Assessment and Collection of Taxes	40
Auditors' Report on Compliance with Requirements of the Maine School Finance Act and on Annual Financial Data Submitted to the NEO Financial System	41
Reconciliation of Annual Financial Data Submitted to the NEO Financial System to Audited Financial Statements	43
Required Supplemental Information:	
Schedule of the Town's Proportionate Share of the Net Pension Liability	44
Schedule of Town Contributions	45
Schedule of the Town's Proportionate Share of the MEPERS Plan Net OPEB Liability	46
Notes to Required Supplemental Information	47



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, 2020, 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, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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



Professional Association

**Portland, Maine
August 26, 2021**

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, 2020. 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 \$3,863,805 as of June 30, 2020, compared to \$3,430,756 as of June 30, 2019. Please reference page 5 regarding this part of the analysis.

The Town's governmental funds General Fund Balance was \$1,420,825 as of June 30, 2020, compared to \$1,176,540 as of June 30, 2019, an increase of \$244,285 from the previous year.

Please reference page 6 regarding this part of the analysis. The increase in this year's asset/liability differential is related in part to an increase of net capital assets from \$2,817,099 the prior year to \$2,850,844 this year and a substantial increase in School assigned fund balance along with a \$129,300 net decrease in "Bonds payable" long-term liabilities.

Please reference page 10 for an overview of the budget versus actual expenditures. As hoped both the Town and School contributed back to surplus by June 30th of 2020. A net overall increase of \$115,604 was added back to the Town's undesignated fund balance (also known as surplus). There were noteworthy variances where actual expenditures exceeded defined final balances in Public Works (\$35,630) due to the unexpected costs to repair for aging equipment.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

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

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

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

Fund Financial Statements

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

The Town has the following types of funds:

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Notes to the Financial Statements

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

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

The following schedule is a summary of net position for the years ended June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,796,206	\$ 1,568,533	\$ 227,673
Capital assets	<u>2,850,844</u>	<u>2,817,099</u>	<u>33,745</u>
Total Assets	4,647,050	4,385,632	261,418
Deferred outflows related to pension	<u>22,154</u>	<u>21,920</u>	<u>234</u>
Total Deferred Outflows of Resources	22,154	21,920	234
Long term-liabilities	685,651	802,918	(117,267)
Other liabilities	<u>106,388</u>	<u>155,349</u>	<u>(48,961)</u>
Total Liabilities	792,039	958,267	(166,228)
Deferred inflows related to pension	6,738	5,689	1,049
Deferred interest reimbursement	<u>6,621</u>	<u>12,840</u>	<u>(6,219)</u>
Total Deferred Inflows of Resources	13,359	18,529	(5,170)
Net position:			
Net investment in capital assets	2,188,266	2,033,646	154,620
Restricted	69,969	148,993	(79,024)
Unrestricted	<u>1,605,570</u>	<u>1,248,117</u>	<u>357,453</u>
	<u>\$ 3,863,805</u>	<u>\$ 3,430,756</u>	<u>\$ 433,049</u>

Please reference page 19 regarding this part of the analysis. Contributing factors in this year's capital asset reporting is the continual reduction in long-term liabilities related to debt payment. The other being paving maintenance is extremely costly from an accounting prerogative but it is viewed as maintenance therefore not capitalized. As a result, the trend of assets depreciating and exceeding capital investment continues.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 12,352	\$ 11,155	\$ 1,197
Operating grants and contributions	215,859	143,327	72,532
General revenues			
Property taxes	3,046,070	2,912,232	133,838
Excise taxes	242,467	244,775	(2,308)
Intergovernmental	275,895	287,318	(11,423)
Other	<u>111,379</u>	<u>172,662</u>	<u>(61,283)</u>
Total Revenues	3,904,022	3,771,469	132,553
Expenses:			
General			
General government	\$ 300,296	\$ 302,892	\$ (2,596)
Public safety	109,677	96,308	13,369
Health and welfare	65,042	73,108	(8,066)
Recreation and culture	16,481	14,538	1,943
Education	2,073,318	2,163,183	(89,865)
Public works	548,895	500,389	48,506
Unclassified	347,500	292,181	55,319
Interest on long-term debt	<u>9,764</u>	<u>13,108</u>	<u>(3,344)</u>
Total Expenses	<u>3,470,973</u>	<u>3,455,707</u>	<u>15,266</u>
Change in Net Position	<u>\$ 433,049</u>	<u>\$ 315,762</u>	<u>\$ 117,287</u>

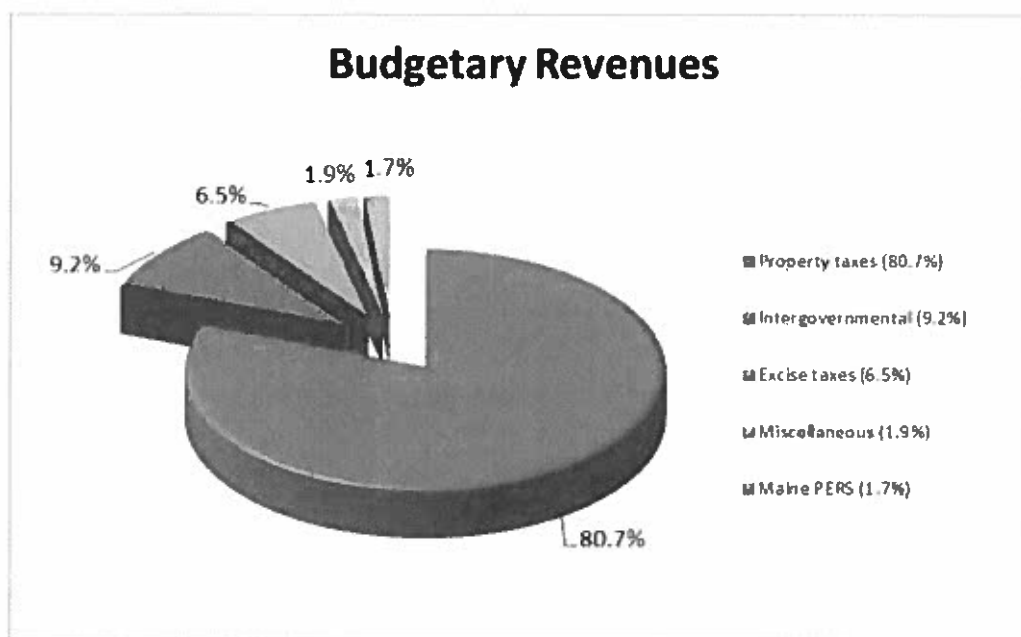
Management's Discussion and Analysis - Continued

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.

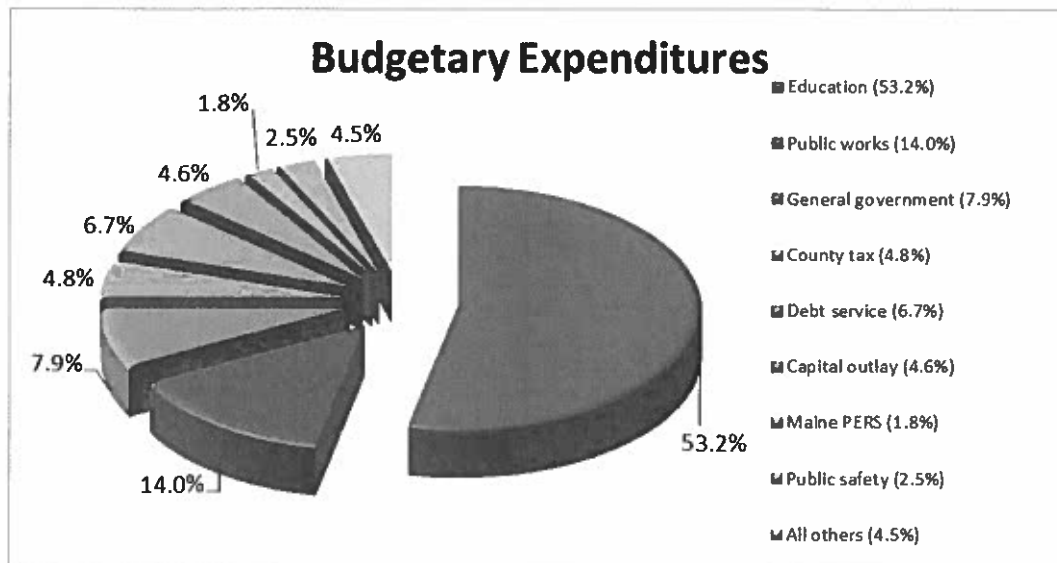
Current year revenues on a budgetary basis in the general fund were made up of the following:



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 decline in education costs (58.2%) from the year before to (53.2%) this year a welcomed change. When combined with all expenses (Town, County and School) the education expense represented the aforementioned 53.2% of the above pie chart. Public Works declined to (14.0%) from (14.3%) a year ago.

Noteworthy Reserve Funds Include:

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Capital Assets

At year-end, the Town had \$2,850,844 in net capital assets compared to \$2,817,099 (after the Prior Period Adjustment discussed in Note N), last year.

This year's major additions included:

By in large the Town increased its capital asset value by virtue of the private and public investment made to Starling Hall, the Underwood Memorial Library renovations and, new photocopiers, electrical upgrades for both the Town and School.

Long Term Liabilities

At year-end, the Town had \$644,300 in general obligation debt and \$18,278 in capital lease obligations compared to \$773,600 and \$4,853, respectively, last year. At year-end, the Town had a net pension liability of \$23,073 compared to \$24,465 last year.

The continual reduction in long-term liabilities is related to ongoing debt payments.

Economic Factors and Next Year's Budgets and Rates

Moving forward, as first mentioned in the June 30, 2016 audit, subsequent years audits should identify modest gains and restoration of the Town undesignated fund (surplus).

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

Current economic factors only increase our expenditure demands and increase our perceived taxable value due to real estate market trends that directly impact local taxation and tax burden. The expansion of residential development is not the answer. In Fayette today a \$200,000 home brings in \$3,770 in new real estate tax revenue. If the home comes with 1 school age child the home brings with it a \$13,750 new expenditure. You do the math! Is this a sustainable path?

For this audit year the Fayette taxpayer paid exclusively 95.4% of its education costs this year. At the tax rate of \$18.75. Since the 2007 revaluation when Fayette's tax rate was \$10.20, the tax rate has increased each year or has remained the same in subsequent years leading us to the current rate today of \$18.85.

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 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, 2020

	Governmental Activities
Assets	
Cash	\$ 1,386,933
Accounts receivable	96,509
Taxes receivable	249,189
Tax liens	39,658
Tax acquired property	23,917
Capital assets, net of accumulated depreciation	2,850,844
Total Assets	4,647,050
Deferred Outflows of Resources	
Deferred outflows related to pension	22,154
Total Deferred Outflows of Resources	22,154
Liabilities	
Accrued expenses	91,914
Prepaid taxes	6,475
Accrued interest payable	8,000
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	239,300
Capital lease obligation	3,650
Portion due or payable after one year:	
Bonds payable	405,000
Capital lease obligation	14,628
Net pension liability	23,073
Total Liabilities	792,040
Deferred Inflows of Resources	
Deferred inflows related to pension	6,738
Unavailable revenue - interest reimbursement	6,621
Total Deferred Inflows of Resources	13,359
Net Position	
Net investment in capital assets	2,188,266
Restricted	69,969
Unrestricted	1,605,570
Net Position	\$ 3,863,805

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

Statement of Activities

Town of Fayette, Maine

For the Year Ended June 30, 2020

Function/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Governmental Activities:				Governmental Activities
General government	\$ 300,296	\$ 12,352	\$ -	\$ (287,944)
Public safety	109,677	-	-	(109,677)
Health and welfare	65,042	-	-	(65,042)
Recreation and culture	16,481	-	-	(16,481)
Education	2,073,318	-	100,990	(1,972,328)
Public works	548,895	-	39,604	(509,291)
County tax	172,465	-	-	(172,465)
Unclassified	99,770	-	-	(99,770)
Maine PERS on-behalf payments	75,265	-	75,265	-
Interest on long-term debt	9,764	-	-	(9,764)
Total Governmental Activities	\$ 3,470,973	\$ 12,352	\$ 215,859	(3,242,762)
General revenues:				
Taxes:				
Property				3,046,070
Excise				242,467
Intergovernmental				275,895
Interest				2,165
Miscellaneous				112,283
Loss on disposal of capital assets				(3,069)
			Total General Revenues	3,675,811
			Change in Net Position	433,049
Net position at beginning of year, previously stated				3,385,756
Prior period adjustment				45,000
Net position at beginning of year, restated				3,430,756
			Net Position at End of Year	\$ 3,863,805

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 1,352,170	\$ 34,763	\$ 1,386,933
Accounts receivable	30,987	65,522	96,509
Taxes receivable	249,189	-	249,189
Tax liens	39,658	-	39,658
Tax acquired property	23,917	-	23,917
Due from other funds	69,372	19,458	88,830
Total Assets	\$ 1,765,293	\$ 119,743	\$ 1,885,036
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accrued expenses	\$ 91,914	\$ -	\$ 91,914
Prepaid taxes	6,475	-	6,475
Due to other funds	19,458	69,372	88,830
Total Liabilities	117,847	69,372	187,219
Deferred Inflows of Resources			
Unavailable revenue - interest reimbursement	6,621	-	6,621
Unavailable revenue - property taxes	220,000	-	220,000
Total Deferred Inflows of Resources	226,621	-	226,621
Fund Balances			
Restricted			
Special revenue funds	-	19,458	19,458
Permanent funds	-	30,913	30,913
General fund - Town	19,598	-	19,598
Assigned			
General fund - Town	218,729	-	218,729
General fund - School	462,734	-	462,734
Unassigned			
General fund	719,764	-	719,764
Total Fund Balances	1,420,825	50,371	1,471,196
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,765,293	\$ 119,743	\$ 1,885,036

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, 2020

Total Fund Balances - Governmental Funds	\$ 1,471,196
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Amounts reported for governmental activities in the Statement of
Net Position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is:	2,850,844
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Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The balance in unavailable revenue - property taxes in the governmental funds as a liability is:	220,000
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The following deferred outflows below are not current assets or financial resources and the following deferred inflows are not current liabilities due and payable in the current period and therefore are not reported in the Balance Sheet:

Deferred outflows related to pension	\$ 22,154	
Deferred inflows related to pension	<u>(6,738)</u>	
		15,416

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	(644,300)	
Capital lease obligations	(18,278)	
Accrued interest payable	(8,000)	
Net pension liability	<u>(23,073)</u>	
		<u>(693,651)</u>

Net Position - Governmental Activities	\$ <u>3,863,805</u>
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See accompanying independent auditors' report and notes to the financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds**

Town of Fayette, Maine

For the Year Ended June 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 3,020,070	\$ -	\$ 3,020,070
Excise taxes	242,467	-	242,467
Intergovernmental	346,147	70,342	416,489
Maine PERS on-behalf payments	64,555	-	64,555
Miscellaneous	71,180	55,620	126,800
Total Revenues	3,744,419	125,962	3,870,381
Expenditures			
Current			
General government	296,977	-	296,977
Public safety	91,721	-	91,721
Health and welfare	65,042	-	65,042
Recreation and culture	46,181	-	46,181
Education	1,918,917	70,388	1,989,305
Public works	502,814	-	502,814
County tax	172,465	-	172,465
Unclassified	50,763	49,007	99,770
Maine PERS on-behalf payments	64,555	-	64,555
Debt service - principal	229,300	-	229,300
- interest	10,764	-	10,764
Capital outlay	167,085	-	167,085
Total Expenditures	3,616,584	119,395	3,735,979
Revenues Over (Under) Expenditures	127,835	6,567	134,402
Other Financing Sources (Uses)			
Proceeds from borrowing	100,000	-	100,000
Proceeds from capital lease obligations	21,450	-	21,450
Operating transfers in	-	5,000	5,000
Operating transfers out	(5,000)	-	(5,000)
Total Other Financing Sources (Uses)	116,450	5,000	121,450
Revenues and Other Sources Over (Under) Expenditures and Other Uses	244,285	11,567	255,852
Fund balances at beginning of year	1,176,540	38,804	1,215,344
Fund Balances at End of Year	\$ 1,420,825	\$ 50,371	\$ 1,471,196

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, 2020

Net Change in Fund Balances - Total Governmental Funds **\$ 255,852**

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: 26,000

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	\$ 203,585	
Depreciation expense	<u>(166,771)</u>	
		36,814

Governmental funds report the sale of capital assets as revenues. However, in the Statement of Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts:

Loss on sale of capital assets	(3,069)
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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:

Proceeds from capital lease obligations	(21,450)	
Proceeds from borrowing	(100,000)	
Principal portion of debt service payments	229,300	
Principal portion of capital lease obligation payments	<u>8,025</u>	
		115,875

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in accrued interest payable	1,000	
Adjustment to pension expense	<u>577</u>	
		<u>1,577</u>

Change in Net Position of Governmental Activities	\$ <u>433,049</u>
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See accompanying independent auditors' report and notes to the financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund**

Town of Fayette, Maine

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 3,051,067	\$ 3,051,067	\$ 3,020,070	\$ (30,997)
Excise taxes	244,000	244,000	242,467	(1,533)
Intergovernmental revenues				
State revenue sharing	82,353	82,353	91,937	9,584
Maine PERS on-behalf payments	-	-	64,555	64,555
Other	246,676	246,676	254,210	7,534
Miscellaneous revenues	166,758	166,758	70,446	(96,312)
Total Revenues	3,790,854	3,790,854	3,743,685	(47,169)
Expenditures				
Current				
General government	303,455	317,546	283,753	33,793
Public safety	99,427	99,427	91,721	7,706
Health and welfare	73,578	73,578	65,042	8,536
Recreation and culture	16,428	51,667	46,181	5,486
Education	2,167,376	2,167,376	1,918,917	248,459
Public works	467,184	467,184	502,814	(35,630)
County tax	172,465	172,465	172,465	-
Unclassified	-	50,000	50,763	(763)
Maine PERS on-behalf payments	-	-	64,555	(64,555)
Debt service - principal	229,300	229,300	229,300	-
- interest	10,852	10,852	10,764	88
Capital outlay	233,258	254,708	167,085	87,623
Total Expenditures	3,773,323	3,894,103	3,603,360	290,743
Revenues Over (Under) Expenditures	17,531	(103,249)	140,325	243,574
Other Financing Sources (Uses)				
Proceeds from borrowing	100,000	100,000	100,000	-
Proceeds from capital lease obligations	-	21,450	21,450	-
Operating transfers in	6,306	6,306	22,154	15,848
Operating transfers out	(61,306)	(61,306)	(61,306)	-
Utilization of unassigned fund balance	30,000	30,000	-	(30,000)
Utilization of assigned fund balance	21,415	120,745	-	(120,745)
Total Other Financing Sources (Uses)	96,415	217,195	82,298	(134,897)
Revenues and Other Sources Over				
Expenditures and Other Uses	\$ 113,946	\$ 113,946	222,623	\$ 108,677
Budgetary fund balance at beginning of year			907,531	
Budgetary Fund Balance at End of Year			\$ 1,130,154	

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

Notes to Financial Statements

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies

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

Principles Determining Scope of Reporting Entity

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

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

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

Basis of Presentation

Government-wide Financial Statements

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Government-wide Financial Statements - Continued

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

Fund Financial Statements

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

Governmental Activities

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

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

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

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

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

Basis of Accounting

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Accrual

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

Modified Accrual

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

Estimates

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

Cash and Cash Equivalents

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

Inventories

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

Accounts Receivable

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

Capital Assets

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Capital Assets - Continued

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

Vacation and Sick Leave

Under the terms of personnel policies, vacation leave is granted in varying amounts according to length of service. Sick leave is granted in equal amounts to all employees. In some cases, employees are entitled to payment for unused vacation upon termination or retirement. No liability is recorded for accrued compensated absences at June 30, 2020, the inclusion of which would not be material to the financial statements.

Long-Term Obligations

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

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

Deferred Outflows and Inflows of Resources

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Deferred Outflows and Inflows of Resources - Continued

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

Pensions

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note G and the required supplementary information beginning on page 44), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

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

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Postemployment Benefits Other Than Pensions (OPEB)

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

Government-wide Fund Net Position

Government-wide net position is divided into three components:

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

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

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

Governmental Fund Balances

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

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

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

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Governmental Fund Balances - Continued

Unassigned - resources which cannot be properly classified in one of the other four categories.

Use of Restricted Resources

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

Interfund Activity

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

Budget

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

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

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

The Town does not adopt budgets for special revenue funds.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied August 27, 2019, on the assessed value listed as of April 1, 2019, for all real and personal property located in the Town. Taxes were due November 30, 2019 and April 30, 2020 with interest on unpaid taxes commencing on December 1, 2019 and May 1, 2020, at 9% 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 \$113,946 for the year ended June 30, 2020.

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

Note B - Cash

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

Custodial Credit Risk - Deposits

At June 30, 2020, the carrying amount of the Town's deposits was \$1,386,933, and the bank balance was \$1,471,123. 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, 2020, none of the Town's bank balance of \$1,471,123 was exposed to credit risk.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2020, 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	77,407	172,135	-	249,542
Depreciable Assets:				
Buildings	3,176,437	10,000	-	3,186,437
Land Improvements	95,147	-	-	95,147
Equipment	1,307,294	21,450	21,200	1,307,544
Vehicles	1,035,142	-	-	1,035,142
Road network	<u>2,532,130</u>	<u>-</u>	<u>-</u>	<u>2,532,130</u>
Totals at historical cost	8,391,214	203,585	21,200	8,573,599
Less accumulated depreciation:				
Buildings	1,627,426	68,102	-	1,695,528
Land Improvements	91,732	73	-	91,805
Equipment	659,115	68,430	18,131	709,414
Vehicles	848,994	26,694	-	875,688
Road network	<u>2,346,848</u>	<u>3,472</u>	<u>-</u>	<u>2,350,320</u>
Total accumulated depreciation	<u>5,574,115</u>	<u>166,771</u>	<u>18,131</u>	<u>5,722,755</u>
Capital Assets, Net	<u>\$ 2,817,099</u>	<u>\$ 36,814</u>	<u>\$ 3,069</u>	<u>\$ 2,850,844</u>

Depreciation expense was charged to the following functions:

Governmental activities:	
General Government	\$ 4,507
Public Safety	17,956
Recreation and Culture	860
Education	91,427
Public Works	<u>52,021</u>
Total governmental activities depreciation expense	<u>\$ 166,771</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note D - Interfund Balances

Interfund balances at June 30, 2020 consisted of the following amounts:

	Receivables <u>Due from</u>	Payables <u>Due to</u>	Net Internal <u>Balances</u>
Governmental Activities			
General Fund:			
Special Revenue Fund:			
School Categorical Programs	\$ 65,522	\$ -	
Broadband	-	(9,717)	
Keep Me Warm	-	(9,741)	
	<u>65,522</u>	<u>(19,458)</u>	
Permanent Funds - Trust Funds:			
Cemetery	<u>3,850</u>	<u>-</u>	
	69,372	(19,458)	\$ 49,914
Special Revenue Fund:			
General Fund:			
School Categorical Programs	-	(65,522)	
Broadband	9,717	-	
Keep Me Warm	9,741	-	
	<u>19,458</u>	<u>(65,522)</u>	(46,064)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	<u>-</u>	<u>(3,850)</u>	
	<u>-</u>	<u>(3,850)</u>	(3,850)
	<u>\$ 88,830</u>	<u>\$ (88,830)</u>	<u>\$ -</u>

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note E - Interfund Transfers

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

Interfund transfers for the year ended June 30, 2020 consisted of the following amounts:

Governmental Activities	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
General Fund:			
Special Revenue Funds:			
Broadband	\$ -	\$ (5,000)	
	-	(5,000)	\$ (5,000)
Special Revenue Funds:			
General Fund:			
Broadband	5,000	-	
	5,000	-	5,000
Net Governmental Activities			\$ -

Note F - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
General obligation debt	\$ 773,600	\$ 100,000	\$ 229,300	\$ 644,300	\$ 239,300
Net pension liability	24,465	-	1,392	23,073	-
Capital lease obligation	4,853	21,450	8,025	18,278	3,650
Total	<u>\$ 802,918</u>	<u>\$ 121,450</u>	<u>\$ 238,717</u>	<u>\$ 685,651</u>	<u>\$ 242,950</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Long-Term Liabilities - Continued

At June 30, 2020 long term debt consisted of the following:

2012 Qualified School Construction Bond for a wood pellet boiler for the school with Kennebec Savings Bank, due in annual principal installments of \$12,500, and annual interest installments at varying amounts through July 2030. Interest is stated at 4.75%. The IRS will credit the Town approximately 93% of the interest each year. \$ 137,500

2016 General Obligation Bond for road construction and the refinancing of the 2010 General Obligation Bond for road construction, with Maine Municipal Bond Bank, due in annual principal installments of \$206,800, and semi-annual interest installments at varying amounts ranging between 0.65% and 2.17% through November 2021. 336,800

2016 School General Obligation Bond for heating improvements with Maine Municipal Bond Bank, due in annual principal installments of \$10,000 and semi-annual interest installments at varying amounts ranging between 0.91% and 2.25% through November 2027. 70,000

2020 General Obligation Bond for reconstruction of Starling Hall, with Maine Municipal Bond Bank, due in annual principal installments of \$10,000, and semi-annual interest installments at varying amounts ranging between 1.61% and 1.93% through November 2029. 100,000
\$ 644,300

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>
2021	\$ 239,300	\$ 14,178	\$ 253,478
2022	162,500	9,867	172,367
2023	32,500	7,541	40,041
2024	32,500	6,611	39,111
2025	32,500	5,675	38,175
Thereafter	165,000	15,207	180,207
	<u>\$ 664,300</u>	<u>\$ 59,079</u>	<u>\$ 723,379</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Long-Term Liabilities - Continued

Capital Lease Obligations:

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

Year ending June 30,	
2021	\$ 5,328
2022	5,328
2023	5,328
2024	5,328
Thereafter	<u>1,381</u>
	22,693
Less amount representing interest (various rates)	<u>4,415</u>
Obligation under capital leases	<u>\$ 18,278</u>

As of June 30, 2020 the gross amount of fixed assets associated with capital lease obligations was \$286,878 with accumulated depreciation of \$261,829.

Note G - 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 G - 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, 2020 was 19.11% of annual school district payroll of which 4.16% of payroll was required by the School Department and 14.95% 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 \$19,691 for the year ended June 30, 2020. Contributions to the pension plan from the State were \$64,082 for the year ended June 30, 2020.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - Pension Plan - Continued

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

At June 30, 2020, 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)	\$ 23,073
State's proportionate share of the net pension liability (asset) associated with the Town	<u>425,315</u>
Total	<u>\$ 448,388</u>

The net pension liability was measured as of June 30, 2019, 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, 2019, the Fayette School Department's proportion was 0.001574% which was a decrease of 0.000239% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized total pension expense of \$93,263 and revenue of \$75,265 for support provided by the State on its government-wide financial statements and recognized pension expense of \$83,773 and revenue of \$64,082 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, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,795	\$ -
Changes of assumptions	668	-
Net difference between projected and actual earnings on pension plan investments	-	3,256
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	3,482
Town contributions subsequent to the measurement date	<u>19,691</u>	<u>-</u>
	<u>\$ 22,154</u>	<u>\$ 6,738</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - 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, \$19,691 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2020	\$	(1,306)
2021		(2,248)
2022		(732)
2023		11

Actuarial assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - Pension Plan - Continued

Actuarial assumptions - Continued

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

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

Discount rate

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - Pension Plan - Continued

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

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

	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability (asset)	\$ 41,715	\$ 23,073	\$ 7,538

Pension plan fiduciary net position

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

Note H - Postemployment Benefits Other than Pensions (OPEB)

Plan Description

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

Benefits Provided

Under the SET Plan, MainePERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees' average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Contributions

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

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

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

At June 30, 2020, the School Department reported no net OPEB liability, as the State of Maine's non-employer contributing entity required participation level is 100%. At June 30, 2020, the School Department's reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department's participation in the Teacher plan, as follows:

School Department's proportionate share of net OPEB liability	\$ -
State of Maine's proportionate share of net OPEB liability	<u>5,136</u>
Total	<u>\$ 5,136</u>

For the fiscal year ended June 30, 2020, the School Department recognized OPEB expense of \$485 and on-behalf payments of \$473.

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

OPEB Plan fiduciary net position

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note I - 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	\$ 222,623
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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	734
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Transfers from other funds are inflows of budgetary resources but are not transfers under generally accepted accounting principles	(22,154)
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Uses/outflows of resources reconciling items:

Expenditures allocated from assigned balances are not included in general fund operating budget	(13,224)
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Transfers to other funds are outflows of budgetary resources but are not expenditures under generally accepted accounting principles	<u>56,306</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 244,285</u>
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Notes to Financial Statements - Continued

Town of Fayette, Maine

Note J - Assigned Fund Balances

At June 30, 2020, the assigned general fund balance for the Town consisted of the following:

Public Works:	
Salt Shed	\$ 20,234
Highway Building Repair	50,139
Pole Barn Reserve	380
Highway Capital	20,604
Fire Department:	
Fire Capital	54,642
New Fire Station	8,752
Fire Department (<i>carry-forward</i>)	3,046
General Government:	
Town Hall Building	30,415
Health Care Reserve	1,983
Comprehensive Plan (<i>carry-forward</i>)	9,419
Recreation and Culture:	
Library Reserve	19,115
School Department	
Muni Educational Capital Reserve	84,407
School (<i>carry-forward</i>)	378,327
	<u>\$ 681,463</u>

Note K - Restricted Fund Balances

As of June 30, 2020, restricted fund balances consisted of the following:

	Other
	<u>Governmental</u>
Keep Me Warm	\$ 9,741
Broadband	9,717
Permanent Trust Funds	30,913
General Fund - Library Grant	19,598
	<u>\$ 69,969</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note L - 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, 2020.

Note M - Expenditures Over Appropriation

The following appropriation was exceeded by actual expenditures:

	<u>Excess</u>
Public Works	\$ 35,630

Note N - Prior Period Adjustment

During the year ended June 30, 2020, an adjustment was made to record previously donated fixed assets related to the renovation of Starling Hall. The effect of the correction is an increase in capital assets and net position of \$45,000 on July 1, 2019.

Note O - Subsequent Event

Subsequent to year end, the Town received a general obligation bond in the amount of \$200,000. The bond is payable over the next ten years in \$20,000 installments plus interest at 6%.

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

Town of Fayette, Maine

For the Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Property taxes	\$ 2,051,238	\$ 2,051,238	\$ -
State subsidies	100,990	100,990	-
Maine PERS on-behalf payments	-	64,555	64,555
Miscellaneous	<u>30,000</u>	<u>1,389</u>	<u>(28,611)</u>
Total Revenues	2,182,228	2,218,172	35,944
Expenditures			
Current			
Regular instruction	1,288,011	1,200,944	87,067
Special education	284,803	150,649	134,154
Student and staff support	85,740	105,076	(19,336)
System administration	85,908	94,194	(8,286)
School administration	139,703	136,889	2,814
Transportation	125,923	90,021	35,902
Facilities maintenance	127,571	122,472	5,099
All other expenses	19,717	18,671	1,046
Maine PERS on-behalf payments	-	64,555	(64,555)
Debt service	24,852	24,766	86
Capital outlay	<u>25,510</u>	<u>25,510</u>	<u>-</u>
Total Expenditures	2,207,738	2,033,747	173,991
Revenues Over (Under) Expenditures	(25,510)	184,425	209,935
Other Financing Sources			
Proceeds from capital lease obligations	15,510	15,510	-
Operating transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Other Financing Sources	25,510	25,510	-
Revenues and Other Sources Over Expenditures and Other Uses	\$ -	209,935	\$ 209,935
Fund balance at beginning of year		<u>252,799</u>	
Fund Balance at End of Year		<u>\$ 462,734</u>	

See accompanying independent auditors' report.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2020

	Permanent Funds	Special Revenues	Total Other Governmental Funds
Assets			
Cash	\$ 34,763	\$ -	\$ 34,763
Accounts receivable	-	65,522	65,522
Due from other funds	-	19,458	19,458
Total Assets	<u>\$ 34,763</u>	<u>\$ 84,980</u>	<u>\$ 119,743</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 3,850	\$ 65,522	\$ 69,372
Accounts payable	-	-	-
Total Liabilities	<u>3,850</u>	<u>65,522</u>	<u>69,372</u>
Fund Balances			
Restricted	30,913	19,458	50,371
Unassigned	-	-	-
Total Fund Balances	<u>30,913</u>	<u>19,458</u>	<u>50,371</u>
Total Liabilities and Fund Balances	<u>\$ 34,763</u>	<u>\$ 84,980</u>	<u>\$ 119,743</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, 2020

	Categorical Programs	Keep Me Warm	Broadband	Total
Revenues				
Intergovernmental	\$ 70,342	\$ -	\$ -	\$ 70,342
Miscellaneous	-	7,466	46,075	53,541
Total Revenues	70,342	7,466	46,075	123,883
Expenditures	70,388	7,649	41,358	119,395
Revenues Over (Under) Expenditures	(46)	(183)	4,717	4,488
Other Financing Sources (Uses)				
Operating transfers in	-	-	5,000	5,000
Operating transfers out	-	-	-	-
Total Other Sources (Uses)	-	-	5,000	5,000
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(46)	(183)	9,717	9,488
Fund balances at beginning of year	46	9,924	-	9,970
Fund Balances at End of Year	\$ -	\$ 9,741	\$ 9,717	\$ 19,458

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, 2020

	Balance			Transfers	Balance 6/30/20	
	<u>7/1/19</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>In (Out)</u>	<u>Unassigned</u>	<u>Restricted</u>
Title IA - Disadvantaged	\$ -	\$ 15,359	\$ 15,359	\$ -	\$ -	\$ -
REAP - Title IIA	-	2,994	2,994	-	-	-
Local Entitlement	-	40,763	40,763	-	-	-
Federal Grant Program	46	4,821	4,867	-	-	-
Special Educ - Pre School	-	155	155	-	-	-
Title V	-	6,250	6,250	-	-	-
	<u>\$ 46</u>	<u>\$ 70,342</u>	<u>\$ 70,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2020

	<u>Cemetery</u>	<u>Worthy Poor</u>	<u>Conservation</u>	<u>Library</u>	<u>Total</u>
Revenues					
Principal additions	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Interest	<u>58</u>	<u>8</u>	<u>8</u>	<u>5</u>	<u>79</u>
Total Revenues	2,058	8	8	5	2,079
Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over Expenses	2,058	8	8	5	2,079
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 Expenses and Other Uses	2,058	8	8	5	2,079
Fund balances at beginning of year	<u>19,810</u>	<u>3,310</u>	<u>3,378</u>	<u>2,336</u>	<u>28,834</u>
Fund Balances at End of Year	<u>\$ 21,868</u>	<u>\$ 3,318</u>	<u>\$ 3,386</u>	<u>\$ 2,341</u>	<u>\$ 30,913</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, 2020

	<u>Salt Shed</u>	<u>Fire Capital</u>	<u>Highway Capital</u>	<u>Starling Hall</u>	<u>Town Hall</u>	<u>Library Reserve</u>
Revenues						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	124	78	136	13	57	43
Total Revenues	<u>124</u>	<u>78</u>	<u>136</u>	<u>13</u>	<u>57</u>	<u>43</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	124	78	136	13	57	43
Other Changes in Fund Balance						
Appropriations in from Town Meeting	-	20,000	21,306	-	5,000	-
Appropriations out from Town Meeting	(6,306)	-	-	(5,848)	-	-
Total Other Changes	<u>(6,306)</u>	<u>20,000</u>	<u>21,306</u>	<u>(5,848)</u>	<u>5,000</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Changes	(6,182)	20,078	21,442	(5,835)	5,057	43
Fund balances at beginning of year	<u>26,416</u>	<u>34,564</u>	<u>28,697</u>	<u>5,835</u>	<u>25,358</u>	<u>19,072</u>
Fund Balances at End of Year	<u>\$ 20,234</u>	<u>\$ 54,642</u>	<u>\$ 50,139</u>	<u>\$ -</u>	<u>\$ 30,415</u>	<u>\$ 19,115</u>

See accompanying independent auditors' report.

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

Town of Fayette, Maine

For the Year Ended June 30, 2020

	New Fire Station	Highway Building Repair	Pole Barn Reserve	Educational Capital Reserve	Health Care Reserve	Total
Revenues						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	20	46	2	215	-	734
Total Revenues	20	46	2	215	-	734
Expenditures	-	-	-	-	13,224	13,224
Revenues Over (Under) Expenditures	20	46	2	215	(13,224)	(12,490)
Other Changes in Fund Balance						
Appropriations in from Town Meeting	-	-	-	-	10,000	56,306
Appropriations out from Town Meeting	-	-	-	(10,000)	-	(22,154)
Total Other Changes	-	-	-	(10,000)	10,000	34,152
Revenues and Other Sources Over (Under) Expenditures and Other Changes	20	46	2	(9,785)	(3,224)	21,662
Fund balances at beginning of year	8,732	20,558	378	94,192	5,207	269,009
Fund Balances at End of Year	<u>\$ 8,752</u>	<u>\$ 20,604</u>	<u>\$ 380</u>	<u>\$ 84,407</u>	<u>\$ 1,983</u>	<u>\$ 290,671</u>

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2020

Valuation

Real estate	\$ 162,232,500
Personal property	<u>224,400</u>
Total Valuation	<u>\$ 162,456,900</u>

Assessment

Valuation x Rate - \$162,456,900 x 0.018750	\$ 3,046,067	
Supplemental taxes	<u>5,099</u>	
Total Assessment Charged to Collector		\$ 3,051,166

Collection and Credits

Abatements	763	
Cash collections	<u>2,801,249</u>	
Total Collection and Credits		<u>2,802,012</u>

2020 Taxes Receivable - June 30, 2020	<u>\$ 249,154</u>
--	--------------------------

See accompanying independent auditors' report.

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

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

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Town of Fayette, Maine as of and for the year ended June 30, 2020, and we have issued our report thereon dated August 26, 2021, which contained an unmodified opinion on those financial statements.

As part of obtaining reasonable assurance about whether the Town of Fayette, Maine financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

In connection with that audit we:

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

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under auditing standards generally accepted in the United States of America.

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

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

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

Purdy, Poirer & Company
Professional Association

Portland, Maine
August 26, 2021

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

Town of Fayette School Department

As of June 30, 2020

	General Fund				Special Revenue Funds	
	Total Budgeted Revenues	Total Actual Revenues	Total Budgeted Expenditures	Total Actual Expenditures	Total Actual Revenues	Total Actual Expenditures
Amounts Reported per NEO Financial System	\$ 2,207,738	\$ 2,153,618	\$ 2,207,738	\$ 1,947,893	\$ 110,424	\$ 65,522
Reconciling Items:						
Record Maine PERS on behalf payments	-	64,555	-	64,555	-	-
Copier lease	-	15,510	-	15,510	-	-
Record additional expenditures	-	-	-	9,673	-	-
Reverse revenues recorded in previous fiscal year	-	-	-	-	(110,424)	-
Remove expenditures to be reimbursed by third party	-	-	-	(3,882)	-	-
Additional grant revenues	-	-	-	-	70,343	-
Additional grant expenditures	-	-	-	-	-	4,867
Rounding	-	(1)	-	(2)	(1)	(1)
Amounts Reported per Audited Financial Statements	<u>\$ 2,207,738</u>	<u>\$ 2,233,682</u>	<u>\$ 2,207,738</u>	<u>\$ 2,033,747</u>	<u>\$ 70,342</u>	<u>\$ 70,388</u>

See accompanying independent auditors' report on reconciliation of annual report.

Schedule of the Town's Proportionate Share of the Net Pension Liability

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Town's proportion of the net pension liability (asset)	0.0016%	0.0018%	0.0021%	0.0019%	0.0034%	0.0029%
Town's proportionate share of the net pension liability (asset)	\$ 23,073	\$ 24,465	\$ 30,140	\$ 34,061	\$ 45,688	\$ 31,438
State's proportionate share of the net pension liability (asset) associated with the Town	425,315	466,941	482,213	488,594	369,184	299,176
Total	\$ 448,388	\$ 491,406	\$ 512,353	\$ 522,655	\$ 414,872	\$ 330,614
Town's covered-employee payroll	\$ 480,673	\$ 464,760	\$ 403,473	\$ 313,626	\$ 310,156	\$ 310,156
Town's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	4.800%	5.264%	7.470%	10.860%	14.731%	10.136%
Plan fiduciary net position as a percentage of the total pension liability	82.700%	82.900%	80.800%	76.200%	81.200%	84.040%

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

See accompanying independent auditors' report.

Schedule of Town Contributions

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Contractually required contribution	\$ 18,925	\$ 20,251	\$ 17,079	\$ 14,375	\$ 14,801	\$ 13,610
Contributions in relation to the contractually required contribution	<u>18,925</u>	<u>20,251</u>	<u>17,079</u>	<u>14,375</u>	<u>14,801</u>	<u>13,610</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 480,673	\$ 464,760	\$ 403,473	\$ 325,239	\$ 313,626	\$ 310,156
Contributions as a percentage of covered-employee payroll	3.937%	4.357%	4.233%	4.420%	4.719%	4.388%

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

See accompanying independent auditors' report.

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

Town of Fayette, Maine

Last ten fiscal years*

	6/30/2020	6/30/2019	6/30/2018
Town's proportion of net OPEB liability	0.000000%	0.000000%	0.000000%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -
State of Maine's proportionate share of the net pension liability	5,136	6,582	6,257
Total	<u>\$ 5,136</u>	<u>\$ 6,582</u>	<u>\$ 6,257</u>
Town's covered employee payroll	<u>\$ 480,673</u>	<u>\$ 464,760</u>	<u>\$ 403,473</u>
Town's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	49.22%	48.04%	47.29%
Contractually required contributions	\$ -	\$ -	\$ -
Contributions made in relation to contractually required amounts	-	-	-
Contribution excess (deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered employee payroll	0.00%	0.00%	0.00%

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

See accompanying independent auditors' report.

Notes to the Required Supplemental Information

Town of Fayette, Maine

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

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

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

Notes to the Schedule of Changes in the Town's Proportionate Share of the MEPERS Plan Net OPEB Liability

There were no changes to benefit terms aside from changes in claims costs and contributions which will reflect market changes in healthcare costs during the year ended June 30, 2020.

See accompanying independent auditors' report.

**There was no Town Meeting Held in
2020 other than a State election and
local referendum on 2 questions
Richmond Mill Culvert and School Bus
Held on July 14, 2020**

Attested as a True Copy

A handwritten signature in black ink, appearing to read "Mark Robinson", is written above a solid horizontal line.

Mark Robinson, Town Clerk

Mark Robinson

From: Town of Fayette <Town_of_Fayette@mail.vresp.com>
Sent: Wednesday, June 17, 2020 10:17 AM
To: fayette@myfairpoint.net
Subject: Test Message - Text Format:Update on Candidates and Referendum Questions to be Asked on the Local and State Elections

Greetings All: All candidates for Selectmen, Assessor and Overseer of Poor have acquired the necessary email nominations to be placed on the July 14th ballot. In addition to voting for Town Officials, voters will be asked two referendum questions. They are as follows:

REFERENDUM QUESTION 1 (RICHMOND MILLS CULVERT)

TO BE VOTED:

Shall the Town vote to raise and appropriate from taxation the sum not to exceed \$200,000 to support a capital improvement project consisting of the replacement of the 3 Richmond Mills Culverts with a professionally engineered concrete and aluminum arched culvert designed to withstand a 100 year flood event and authorize the Board of Selectmen to pursue bonding for said project? Bonding would be at an estimated maximum annual debt service not to exceed \$25,000 per year and interest rate not to exceed 3% for a 10-year maturity, by example the Maine Municipal Bond Bank provided the following estimated costs for this bond issued at \$200,000 paid back over 10-years. First year interest rate estimated to be 2.2% graduating to a 2.99% rate at year 10.

(The \$200,000 will be combined with a \$93,750 MDEP grant to install the engineered arch culvert).

Principal \$200,000 Interest \$30,082 Total Debt Service.
.....\$230,082

YES NO

REFERENDUM QUESTION 2 (SCHOOL BUS LEASE PURCHASE)

TO BE VOTED:

Shall the Town vote to raise and appropriate from taxation the sum not to exceed \$23,216 to support a 4 year lease purchase of a school bus for the Fayette Central School?

Principal \$23216 Total 4 Year Lease Purchase Cost. \$92,865

YES NO

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If you no longer wish to receive these emails, please reply to this message with "Unsubscribe" in the subject line or simply click on the following link:

<https://cts.vresp.com/u?80d3054477/TEST/TEST/confirm>

This message was sent by Town of Fayette using VerticalResponse

SPECIAL SELECTMEN TELECONFERENCE MEETING

7:00 pm

Tuesday May 5, 2020

ROLL CALL OF SELECTMEN Jon Beekman, Joe Young, Nancy Cronin, Lacy Badeau, Berndt Graf
PUBLIC ATTENDANCE- Pat Wheeler and Ellie Andrews

TOWN MANAGER REPORT

Mark Robinson stated the tax due date was April 30th and collections have been good. The budget committee had a Zoom meeting in preparation for the budget. Mark updated the Board of Selectmen on the status of the Fayette Town Office.

OLD BUSINESS

20-26 RICHMOND MILLS CULVERT STATUS

The closing of the Richmond Mills road has been delayed. Pat updated the Board of Selectman about the work he did on Richmond Mills road in July 2018. Mark showed photos of the erosion control material and the wooden bridge that was constructed over the 3 culverts. Nancy inquired into the cost and liability of a band-aid fix. Pat stated he could put in 4-foot culverts, which would be about \$10,000. The Board of Selectmen discussed design options and price for the culvert. The board expressed concern over the safety of the road. Berndt made the motion to make the temporary repair and post the roads with weight limits until the next Town Meeting. Lacy seconded the motion. The motion failed 3-2. (Cronin and Badeau) The action meant that the BOS upheld the previous meetings decision to close the road.

NEW BUSINESS

20-28 ANNUAL TOWN MEETING/LOCAL AND STATE ELECTION STATUS

Mark proposed to the Board looking into debt consolidation, refinancing, and financing various needs. These needs include road work, the Richmond Mills culvert, and a school bus. Mark proposed simplifying the town meeting process and using the last town meeting approved appropriations for both the town and school. Mark brought up the bond bank timeline. Lacy raised concerns about an in-person Town Meeting. The Board of Selectmen explored in-person and remote options for the town meeting.

20-29 SOLID WASTE ORDINANCE REVISION

Jon stated the 3 changes to the disposal facility. Nancy made the motion to accept the new changes. Berndt seconded the motion. All voted in favor.

20-30 RESERVE ACCOUNT CONSOLIDATION

Joe stated that a few accounts are no longer relevant. Joe stated the purpose was to put together a policy document that governs how the reserve funds are used. Joe made the motion to adopt the consolidation policies. Jon seconded. Joe changed his motion to have the conversation with the entities involved regarding the consolidation policies.

BOARD OF SELECTMEN COMMENTS

Lacy made the motion to go into Executive Session. Berndt seconded. All voted in favor.

ADJOURNMENT Motion to Adjourn by Berndt seconded by Lacy. 5 Yea 0 Nay 0 Abstain

out 8³⁹

MINUTES

TOWN OF FAYETTE SECRET BALLOT ELECTION AND REFERENDUM WARRANT

Attested as a True Copy by



Mark Robinson, Town Clerk

Tuesday, July 14th, 2020

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 Central School at 2023 Main Street in Fayette, July 14, 2020 at 8:00 a.m., there and then to act on the following Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from eight o'clock in the forenoon until eight o'clock in the afternoon; to wit:

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

ARTICLE 2 To proceed with the voting, by secret ballot, as directed by statute, on the election of Town Officers for the ensuing year(s) – two Selectman/Assessor/Overseer of the Poor for a three-year terms; Two School Committee Members for a three-year term and to proceed with voting on referendum questions 1 and 2.

REFERENDUM QUESTION 1 (RICHMOND MILLS CULVERT)

TO BE VOTED:

Shall the Town vote to raise and appropriate from taxation the sum not to exceed \$200,000 to support a capital improvement project consisting of the replacement of the 3 Richmond Mills Culverts with a professionally engineered concrete and aluminum arched culvert designed to withstand a 100 year flood event and authorize the Board of Selectmen to pursue bonding for said project?

Bonding would be at an estimated maximum annual debt service not to exceed \$25,000 per year and interest rate not to exceed 3% for a 10-year maturity, by example the Maine Municipal Bond Bank provided the following estimated costs for this bond issued at \$200,000 paid back over 10-years. First year interest rate estimated to be 2.2% graduating to a 2.99% rate at year 10.

(The \$200,000 will be combined with a \$93,750 MDEP grant to install the engineered arch culvert).

Principal	\$200,000
Interest	\$30,082
Total Debt Service.	\$230,082

CIRCLE ONE YES NO PASSED Yes 210 No 147

NOTE

Voted:

- (1) That a capital improvement project consisting of the Richmond Mill Road Culvert is hereby approved; and
- (2) That a sum not to exceed \$200,000 is hereby appropriated to provide for the costs of said project; and
- (3) That to fund said appropriation, the Treasurer and the Chair of the Board of Selectmen, are hereby authorized to issue, at one time or from time to time, general obligation securities of the Town of Fayette, Maine (including callable securities, with or without premium, and including temporary notes in anticipation of the sale thereof), in an aggregate principal amount not to exceed \$200,000; and
- (4) That the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, form(s) and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, is hereby delegated to the Treasurer and the Chair of the Board of Selectmen.

FINANCIAL STATEMENT

1. Total Town Indebtedness

a. Bonds outstanding and unpaid. . .

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

2012 Qualified School Construction Bond for a wood pellet boiler for the school with Kennebec Savings Bank, due in annual principal installments of \$12,500, and annual interest installments at varying amounts through July 2030. Interest is stated at 4.75%. The IRS will credit the Town approximately 93% of the interest each year.	\$ 162,500
2016 General Obligation Bond for road construction and the refinancing of the 2010 General Obligation Bond for road construction, with Maine Municipal Bond Bank, due in annual principal installments of \$206,800, and semi-annual interest installments at varying amounts ranging between 0.65% and 2.17% through November 2021.	\$750,400
2016 School General Obligation Bond for heating improvements with Maine Municipal Bond Bank, due in annual principal installments of \$10,000 and semi-annual interest installments at varying amounts ranging between 0.91% and 2.25% through November 2027.	\$90,000
2019 Starling Hall Improvement Bond 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 2030.	<u>\$90,000</u>
	\$1,092,900

b. Bonds authorized and unissued. \$0

c. Bonds to be issued if this article is approved \$200,000

2. Costs At an estimated maximum annual debt service not to exceed \$25,000 and interest rate not to exceed 2.99% for a 10-year maturity.

3. Validity

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

Mark Robinson
Town Manager/Treasurer

REFERENDUM QUESTION 2 (SCHOOL BUS LEASE PURCHASE)

TO BE VOTED:

Shall the Town vote to raise and appropriate from taxation the sum not to exceed \$23,216 to support a 4 year lease purchase of a school bus for the Fayette Central School?

Principal \$23,216

Total 4 Year Lease Purchase Cost.\$92,865

CIRCLE ONE YES NO PASSED Yes 230 No 123

Given under our hands this 30th day of June, 2020.

Jon Beekman

Lacy Badeau

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 General Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 1st of July, 2020 being at least seven days before the meeting.

Crystal Rose, Resident

REFERENDUM QUESTION 1 (RICHMOND MILLS CULVERT)

TO BE VOTED:

Shall the Town vote to raise and appropriate from taxation the sum not to exceed \$200,000 to support a capital improvement project consisting of the replacement of the Richmond Mills Culverts with a professionally engineered concrete and aluminum arched culvert designed to withstand a 100 year flood event And authorize the Board of Selectmen to pursue bonding said project? At an estimated maximum annual debt service not to exceed \$25,000 and interest rate not to exceed 3% for a 10-year maturity, by example the Maine Municipal Bond Bank provided the following estimated costs for this bond issued at \$200,000 paid back over 10-years. First year interest rate estimated to be 2.2% graduating to a 2.99% rate at year 10. (The \$200,000 will be combined with a \$90,000 DEP grant to replace the culvert).

Principal \$200,000

Interest \$30,082

Total Debt Service. \$230,082

210
☒ **YES**

147
☐ **NO**

REFERENDUM QUESTION 2 (SCHOOL BUS LEASE PURCHASE)

TO BE VOTED:

Shall the Town vote to raise and appropriate from taxation the sum not to exceed \$23,216 to support a 4 year lease purchase of a school bus for the Fayette Central School?

Principal \$23216

Total 4 Year Lease Purchase Cost. \$92,865

230
☒ **YES**

123
☐ **NO**

BUDGET SUMMARY CORRESPONDING TO BUDGET NOTES FOR 2021-2022 PROPOSED BUDGET

Municipal Expenditure Budget				
	2019	2020	2021	2022
General Government	\$293,510	\$303,455	\$303,455	\$409,693
Public Safety	\$86,676	\$88,012	\$88,012	\$136,584
Debt Service	\$222,908	\$215,300	\$215,300	\$153,230
Public Works	\$456,990	\$467,184	\$467,184	\$508,961
Capital Reserves	\$20,357	\$40,000	\$40,000	\$70,000
Health Reserve	\$20,000	\$10,000	\$10,000	\$25,000
Solid Waste	\$73,578	\$73,578	\$73,578	\$75,929
Library R&C	\$12,428	\$12,428	\$12,428	\$12,628
Broadband Initiative	\$0	\$5,000	\$5,000	\$80,000 TBD June 1
TOTALS	\$1,186,447	\$1,214,957	\$1,214,957	\$1,472,025
Public Works	\$456,990	\$467,184	\$467,184	\$508,961
Library R&C	\$12,428	\$12,428	\$12,428	\$12,628
	2019	2020	2021	2022
COUNTY	\$167,037	\$172,465	\$197,227	\$197,373
MUNICIPAL	\$807,049	\$794,256	\$794,256	\$857,600
SCHOOL	\$1,993,516	\$2,051,238	\$2,074,455	\$2,259,856
TOTALS	\$2,967,602	\$3,017,959	\$3,065,938	\$3,314,829
Tax Rate Per \$1000	\$18.05	\$18.75	\$18.85	\$20.35 EST

Fayette School Department
Financial Performance History

EXPENDITURES	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Regular Instruction	1,072,621	1,040,393	1,114,962	1,198,444	1,288,011	1,358,101	1,394,713
Special Education	120,578	171,636	203,803	257,405	284,803	168,711	282,877
Career & Tech Ed	0	0	0	0	0	0	0
Other Instruction	0	0	0	0	0	0	0
Student & Staff Support	80,597	86,867	96,905	97,126	85,740	97,081	112,712
System Administration	74,624	98,589	79,195	79,331	85,908	89,223	90,787
School Administration	71,755	89,990	119,559	123,411	139,703	144,170	145,231
Trans & Buses	123,737	118,674	114,942	125,148	125,923	142,605	129,799
Facilities Maintenance	122,059	124,469	120,550	123,899	127,571	132,836	134,703
Debt Service & Other	12,500	12,500	25,156	24,978	24,852	24,784	23,971
Food Service	17,420	17,900	18,625	19,175	19,717	19,717	19,717
Capital						5,000	5,000
Totals	1,695,891	1,761,018	1,893,697	2,048,917	2,182,228	2,182,228	2,411,904
REVENUES							
State Share EPS	69,154	32,694	34,671	55,401	100,990	214,988	152,048
Local Share EPS	1,337,786	1,237,838	1,170,467	1,259,061	1,345,500	1,341,656	1,353,138
Additional Local Funds	238,951	410,486	560,403	734,455	705,738	625,584	906,718
Transfer-undesignated fund	50,000	80,000	128,156	0	30,000		
Federal Jobs Fund							
Totals	1,695,891	1,761,018	1,893,697	2,048,917	2,182,228	2,182,228	2,411,904
Local Property Tax to Raise	1,576,737	1,648,324	1,730,870	1,993,516	2,051,238	1,967,240	2,259,856



Mark Robinson, Town Clerk

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

Tuesday, June 29, 2021

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 Central School at 2475 Main Street in Fayette, June 29th, 2021, 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 four o'clock in the afternoon;

And, to notify and warn said inhabitants to meet at Fayette Central School in said Town on Tuesday, the 29th day of June, 2019, at six o'clock in the forenoon, then and there to act on Articles 3 through 41 as set out below, to wit:

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

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

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

Note: This applies to federally funded school programs and from year to year other federal and state funded programs for municipal operations.

**SUGGESTED SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR
THE FISCAL YEAR 2021-2022**

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	\$ 847,821.00
Secondary Education	\$ 537,491.00
Gifted & Talented	\$ 9,401.00

School Committee Recommends \$1,394,713.00
Budget Committee Recommends \$1,394,713.00
Selectmen Recommends \$1,394,713.00

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

Elementary Education Pre-K – Grade 5	\$ 144,216.00
Middle School	64,480.00
High School	\$ 31,904.00
Special Education Administration	\$ 20,641.00
Special Services	\$ 21,636.00

School Committee Recommends \$282,877.00
Budget Committee Recommends \$282,877.00
Selectmen Recommends \$282,877.00

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 \$0.00
Selectmen Recommends \$0.00

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

School Committee Recommends \$0.00
Budget Committee Recommends \$0.00
Selectmen Recommends \$0.00

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

Guidance	\$ 4,549.00
Health Services	\$ 7,173.00
Improvement of Instruction	\$ 1,159.00
Library Services	\$ 6,671.00
Technology	\$ 91,160.00
Student Assessments	\$ 2,000.00

School Committee Recommends \$112,712.00
Budget Committee Recommends \$112,712.00
Selectmen Recommends \$112,712.00

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

School Committee	\$ 18,466.00
Superintendent's Office	\$ 72,321.00

School Committee Recommends \$90,787.00
Budget Committee Recommends \$90,787.00
Selectmen Recommends \$90,787.00

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

School Committee Recommends \$145,231.00
Budget Committee Recommends \$145,231.00
Selectmen Recommends \$145,231.00

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

School Committee Recommends \$129,799.00
Budget Committee Recommends \$129,799.00
Selectmen Recommends \$129,799.00

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

School Committee Recommends \$134,703.00
Budget Committee Recommends \$134,703.00
Selectmen Recommends \$134,703.00

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

School Committee Recommends \$23,971.00
Budget Committee Recommends \$23,971.00
Selectmen Recommends \$23,971.00

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

School Committee Recommends \$92,111.00
Budget Committee Recommends \$92,111.00
Selectmen Recommends \$92,111.00

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 \$1,353,138.00**) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

School Committee Recommends \$1,353,138.00
Budget Committee Recommends \$1,353,138.00
Selectmen Recommends \$1,353,138.00

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

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

ARTICLE 16 Shall the Town of Fayette raise and appropriate \$731,718.00 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$731,718.00 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends \$731,718.00 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$731,718.

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 \$731,718.00
Budget Committee Recommends \$731,718.00
Selectmen Recommends \$731,718.00

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

ARTICLE 17 To see what sum the Town of Fayette will authorize the Fayette School Committee to expend for the fiscal year beginning July 1, 2021 and ending June 30, 2022 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 \$2,406,904.00
Budget Committee Recommends \$2,406,904.00
Selectmen Recommends \$2,406,904.00

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

School Committee Recommends YES
Budget Committee Recommends YES
Selectmen Recommends YES

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

School Committee Recommends YES
Budget Committee Recommends YES
Selectmen Recommends YES

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

School Committee Recommends \$150,000
Budget Committee Recommends \$150,000 6-1 (St. Clair)
Selectmen Recommends \$150,000

ARTICLE 21 To see if the Town of Fayette will authorize the School Committee to expend an amount not to exceed \$5,000.00 for the purpose of capital needs including, but not limited to preparing the kitchen for the new food service program and repairs to the storage shed. This appropriation would be drawn from the Municipal Educational Capital Reserve Account.

School Committee Recommends \$5000.00
Budget Committee Recommends \$5000.00
Selectmen Recommends \$5000.00

ARTICLE 22 Shall the Fayette School Committee be authorized to enter into a five-year contract with RSU#38 for non-exclusive school privileges to allow Fayette resident students in grades 6 to 12 to attend RSU#38 schools

School Committee Recommends YES
Budget Committee Recommends YES
Selectmen Recommends YES

ARTICLE 23 Shall the Fayette School Committee be authorized to enter into a five-year contract with Winthrop School Department for non-exclusive school privileges to allow Fayette resident students in grades 6 to 12 to attend Winthrop schools?

School Committee Recommends YES
Budget Committee Recommends YES
Selectmen Recommends YES

ARTICLE 24 To see if the Town shall accept and appropriate all non-real estate funds collected throughout the year estimated to be \$614,425 to reduce the 2021-2022 Property Tax Commitment:

Budget Committee Recommend: YES
Selectmen Recommend: YES

ARTICLE 25 To see if the Town will vote to transfer excise tax money, sum not to exceed \$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 26 To see if the Town will vote to transfer excise tax money, sum not to exceed \$4,000 received from the sale of boat registrations from the Department of Inland Fisheries and Wildlife to the 30 Mile River Watershed Association.

Budget Committee Recommend: YES 6-1 (St. Clair)
Selectmen Recommend: YES

ARTICLE 27 To see if the Town will vote to raise and appropriate from taxation the sum of \$409,693 to support the General Government budget. Total expense to authorize \$409,693

MUNICIPAL EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
General Government	\$285,395	\$289,311	\$273,377	\$289,628	\$293,510	\$303,455	\$409,693
	ACTUALS		\$274,111	\$279,531	\$279,219		

Budget Committee Recommend: \$409,693
Selectmen Recommend: \$409,693

ARTICLE 28 To see if the Town will vote to raise and appropriate from taxation the sum of \$136,584 to support the Public Safety budget. Total expense to authorize \$136,584

MUNICIPAL EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Safety	\$84,829	\$85,935	\$86,345	\$92,220	\$86,676	\$88,012	\$136,584

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

Budget Committee Recommend: \$136,584

Selectmen Recommend: \$136,584

ARTICLE 29 To see if the Town will vote to raise and appropriate from taxation the sum of \$12,628 to support the Recreation and Cultural Services budget. Total expense to authorize \$12,628.

MUNICIPAL EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Recreation and Cultural	\$11,126	\$11,459	\$11,428	\$11,428	\$12,428	\$12,428	\$12,628

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

Budget Committee Recommend: \$12,628

Selectmen Recommend: \$12,628

ARTICLE 30 To see if the Town will vote to raise and appropriate from taxation the sum of \$508,961 to support the Public Works budget. Total expense to authorize \$508,961

MUNICIPAL EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Works	\$438,865	\$442,672	\$302,054	\$437,432	\$456,990	\$467,184	\$508,961

Budget Committee Recommend: \$508,961

Selectmen Recommend: \$508,961

ARTICLE 31 To see if the Town will vote to raise and appropriate from taxation the sum of \$153,230 to support the Municipal Debt Service budget for a total expense to authorize \$153,230.

MUNICIPAL EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Municipal Debt Service	\$117,016	\$93,089	\$222,908	\$222,908	\$222,908	\$215,300	\$153,230

Budget Committee Recommend: \$153,230

Selectmen Recommend: \$153,230

ARTICLE 32 To see if the Town will vote to raise and appropriate from taxation the sum of \$75,929 to support the Solid Waste budget. Total expense to authorize \$75,929

MUNICIPAL EXPENDITURES	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Solid Waste	\$36,000	\$36,000	\$41,365	\$68,500	\$73,935	\$73,578	\$75,929

Budget Committee Recommends \$75,929
Selectmen Recommends \$75,929

ARTICLE 33 To see if the Town will vote to raise from taxation \$25,000 dollars to support the Employee Health Care Reserve Account for the high deductible plan instituted eight years ago for the 3 municipal employees that receive health insurance.

Budget Committee Recommends \$25,000
Selectmen Recommends \$25,000

ARTICLE 34 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 2020.

Budget Committee Recommends YES
Selectmen Recommends YES

ARTICLE 35 To see if the Town will vote to carry forward unexpended Library Reserve fund as will be determined with the completion of the financial audit for the year ending June 30th 2020.

Budget Committee Recommends YES
Selectmen Recommends YES

ARTICLE 36 To see if the Town will vote to carry forward unexpended Library Grant funds as will be determined with the completion of the financial audit for the year ending June 30th 2020.

Budget Committee Recommends YES
Selectmen Recommends YES

ARTICLE 37 To see if the Town will vote to authorize the Board of Selectmen to spend from the Capital Reserve Accounts to pay for anticipated and unanticipated expenses, contingencies, and emergencies up to the available balances in each reserve.

Selectmen Recommend: YES

(This article was amended by the Board of Selectmen after the Budget Committee’s last meeting therefore the absence of a recommendation)

ARTICLE 38 To see if the Town will vote to approve the amount to raise from taxation of \$100,000 to support the Capital Investment Plan.

(\$25K for Fire Equipment, \$10K for Fire Building, \$10K for Town Office Building, \$20K, Cemetery Maintenance \$25K for Public Works Equipment and \$10K for PW Building)

(This article was amended by the Board of Selectmen after the Budget Committee's last meeting therefore the absence of a recommendation)

Selectmen Recommends \$100,000 (4-1 Sparling)

ARTICLE 39 To see if the Town will vote to carry forward unexpended funds from the 2020-2021 Fire Protection Account to the 2021-2022 Fire Protection Account.

Budget Committee Recommends YES

Selectmen Recommends YES

ARTICLE 40 To see if the Town will vote to authorize the Board of Selectmen to establish a Broadband Capital Reserve Account to receive American Recovery Act funds dedicated to the Town of Fayette.

(It is anticipated that the Town of Fayette shall receive \$119,000 in American Recovery Act Funding)

(This article was amended by the Board of Selectmen after the Budget Committee's last meeting therefore the absence of a recommendation)

Selectmen Recommends YES (4 in favor 0 opposed 1 abstention Badeau)

ARTICLE 41 To see if the Town of Fayette will vote to raise \$38,000 from taxation to support a lease purchase agreement between the Town of Fayette and Daigle and Houghton of Hampden Maine

Budget Committee Recommend: YES

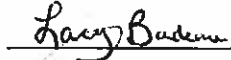
Selectmen Recommends YES

Note: terms fixed rate of 3.15% for 6 years total purchase price \$173,742.00

ARTICLE 42 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 \$18,500 in new municipal spending.

ARTICLE 43 Motion to Adjourn.

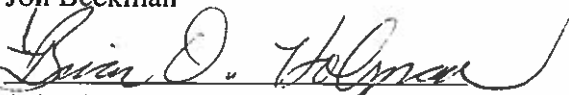
Given under our hands this 2nd day of June, 2021



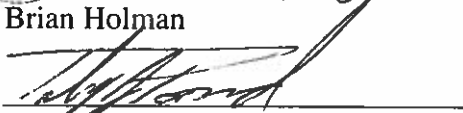
Lacy Badeau




Jon Beekman



Brian Holman

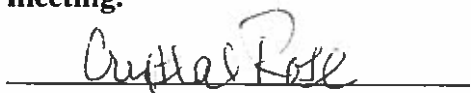


Toby Pond



Nathaniel Sparling

By virtue of the written Warrant to me directed, I have notified and warned the inhabitants of the Town of Fayette, qualified to vote in Town affairs, to assemble at said time and place, and for the purposes therein named, by posting an attested copy of said Warrant at the Fayette General Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 2nd of June, 2021 being at least seven days before the meeting.



Crystal Rose, Resident

Town of Fayette Information

EMERGENCY NUMBERS

FIRE / AMBULANCE / EMERGENCY 9-1-1
MAINE STATE POLICE 1-800-452-4664
ANIMAL CONTROL OFFICER BERNDT GRAF 897-5296
FOOD PANTRY (2-4 ON THURSDAYS @ BAPTIST CHURCH) 685-9492

BOARD OF SELECTMEN

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

Contact: FayetteBOS@gmail.com

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

*all meetings are being held over zoom due to Covid-19 until further notice

CODE ENFORCEMENT OFFICER

685-4373 / JESSICA LEIGHTON

Email: fayetteceo@gmail.com

Please call to schedule an Appointment

Monday 7:00am. -- 4:30 pm.
Tuesday 7:00 a.m. -- 10:30am.

UNDERWOOD MEMORIAL LIBRARY

685-3778

Library Director: Michele Briggs

Wednesday 2:00 p.m. -- 7:00 p.m.

Thursday 10:00 a.m. -- 3:00 p.m.

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

FIRE DEPARTMENT

Fire Chief/Fire Warden: Marty Maxwell 685-3572

Deputy Wardens: Stacey Rose 685-4292

Alex Rose 685-9048

Address: 2475 Main Street Fayette, Maine 04349

Visit www.wardensreport.com for burn permits.

E-911 ADDRESS OFFICER

Mark Robinson 685-4373

TOWN OFFICE

Phone: 685-4373 / Fax: 685-9391

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

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

Clerk Email: fayettedclerk1@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: Erlon Schmidt, Charlie Hawkes,
Matt Chalmers

LOCAL TRASH HAULERS

Town of READFIELD TRASFER STATION: 685-3144

TRANSFER STATION HOURS

T-W-F 11AM TO 6PM

SAT 8AM TO 4PM

RYAN GALOUCHE 446-8217

ARCHIE'S 364-2425

Plumbing Inspector

Leo Mayo 207-566-7341

Fayette Central School

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

Address: 2023 Main Street Fayette, Maine 04349

CEMETERY SEXTON

Ronald Hewett: 685-9985

Address: 1944 Main Street Fayette, Maine 04349