

Annual Town Report



Fayette, Maine

**Year Ending
June 30, 2015**

Annual Report

Dedication

This Year's Annual Town Report is dedicated to Lady Elaine Wilcox for her many years of dedication to the Town of Fayette.

Elaine has served in many ways for the Town and School, as Selectmen, a multiple term School Committee member and currently it's Chairperson, Ladies Fire Auxiliary President, E-911 Addressing Officer, Election Clerk, Historical Society Member, Underwood Memorial Library Board of Trustees and currently serves as the Librarian. Last but not least Elaine is the Coordinator of the Dr. Seuss Day Celebration every March.

In this life there are doers and complainers. You will never hear Elaine complain. Service above self is a way of life for this remarkable woman and we are so fortunate to know her.

Thank you Lady Elaine!



Savanna Rose Bowen

Savanna Rose was born on April 24, 2004 to Wesley and Jennifer Bowen. She started playing guitar in January of 2012 at the age of 7 ½. Savanna became a member of the Down East Country Music Association (DECMA) in 2013 at the age of 9, and started competing in their yearly state competition.

In August of 2014 she attended the DECMA award show and she received the Traditional Gospel youth 12 and under female vocalist of the year (1st Place). By receiving 1st Place she qualified to go to Pigeon Forge, Tennessee to compete in the North America Country Music Associations, international competition (NACMAI).

In March of 2015, she went to the Country Tonight Theater in Pigeon Forge, Tennessee and competed in her category and she took the 2015 Traditional Gospel Female Vocalist Horizon Star of the Year youth 12 and under, (3rd Place).

Please like her on Facebook/Savanna Rose

April 2016

Dear Citizens of the Town of Fayette:

It is a pleasure to serve as the part time superintendent for the Fayette School Department and to provide you with a brief summary of what has occurred this year.

It was a busy year, although things seemed to settle down, compared with all of the staff changes we experienced in 2014-15. Beth Voter joined us as our school nurse and we are very thankful for her guidance and direction. Nancy Soule also came on board and provides guidance services half a day a week. Matt Borman is providing us with physical education instruction this year.

We will have some folks leaving us at the end of this school year. A very special thank you to Ann Pike, who has served as our building principal. Ann has worked with the Fayette School System for 13 years in a variety of capacities. She will be greatly missed. In her short two years she has accomplished many things and helped our school to continue to move forward and meet State and Federal mandates. Beth Voter will not be returning as our school nurse. She has obtained full time employment with an agency in the area. Gail Daigle, our nurses aide, will also be retiring at the end of this school year.

I want to give a very special thank you to two folks who work closely with the administration and provide enormous support. They are Melody Jenkins, our administrative assistant and Crystal Rose our bookkeeper. These two individuals work tirelessly on behalf of the school system and children. They are positive and upbeat and always willing to help out. I cannot say enough to express my appreciation for all they do on a day-to-day basis. THANK YOU LADIES.

I want to thank the school committee under the leadership of Elaine (Lady Elaine) Wilcox and Diane Polky for their steadfast support and guidance. We also welcomed Alanna Stevenson and Rachel Holland as new members to the school committee.

Folks in town and the town government have gone out of their way to make me feel welcome. I would also like to extend a special thank you to Mark Robinson, the town manager, the selectpersons, and budget committee for all of their encouragement and support.

The school committee requested bids to upgrade the heating system and to modify the water softening system. Those bids were very favorable and Mechanical Services was hired to perform the heating upgrade and Goodwin Well and Water, Inc. will modify the water softening system. This work is on board to be done this spring and summer.

The proposed budget is basically a status quo proposal. It retains all of the current teaching positions. It moves the half time Ed Tech from regular education to special education in order to best meet the needs of students. The article requesting funds from the Capital Reserve account will address replacing the carpet in the library and hiring a civil engineer to study the school property and design a plan to increase the amount of parking spaces available.

This too will be my last year as your superintendent of schools. I have truly enjoyed by two years serving as the superintendent and I wish you all the best in the future. I encourage you to support the new administration at the level at which I have been supported.

Respectfully submitted,

Michael Cormier, Superintendent
Fayette School Department

A message from the Chairman

Dear Friends and Neighbors,

The Board was faced with the challenge of a decrease in state funding for the Town and School, and as a community we have been able to maintain the services people have come to expect without substantial increases in taxation.


Recently, the Board has been challenged to find a new home for the Town's waste and recyclables. The Board has been working very hard to find a facility to accommodate our needs, at the time of this writing there are several options available and the Board will solidify a choice by July 1st, 2016.

We will be losing two of our Board members that have served two consecutive terms, Ken Morrison and Mary Wright. I would like to thank them for their service to the community.

I would like to thank our town employees and volunteers of the various boards and committees and you the residents of Fayette.

I would also like to thank my fellow members of the Board of Selectmen and our Town Manager, Mark Robinson for their tireless work on behalf of the Town of Fayette.

Thank you for the opportunity to serve you.

Berndt Graf, 

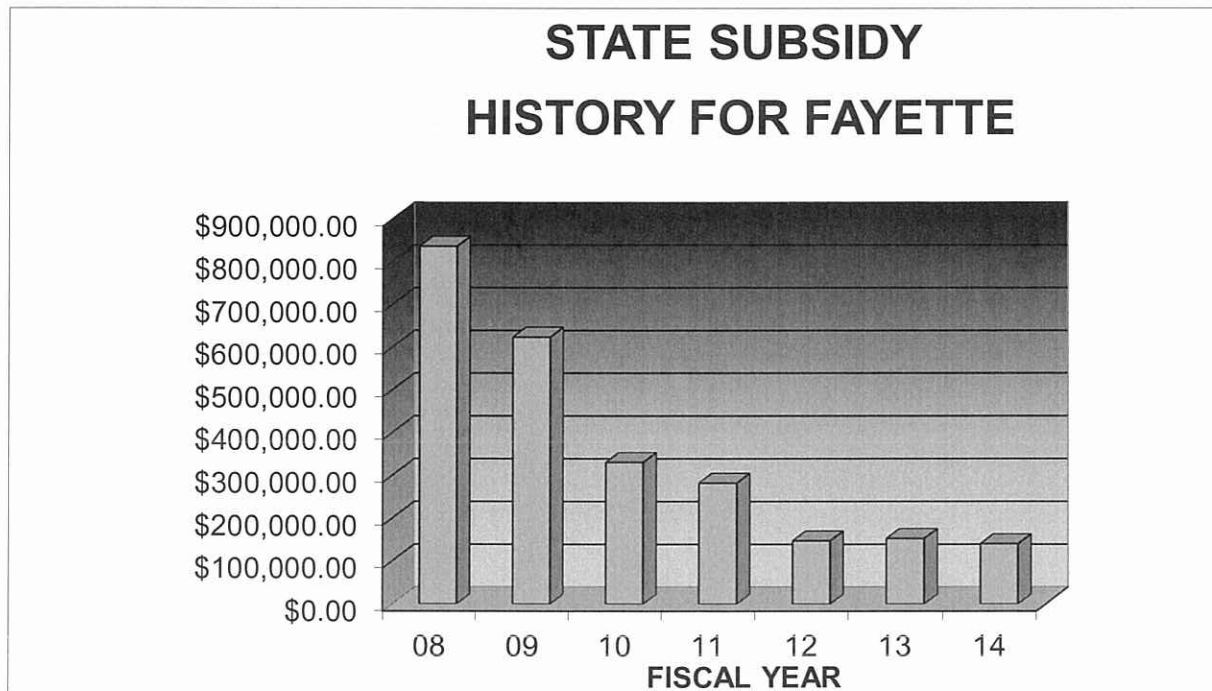
Chairman, Fayette Board of Selectmen

A message from the Town Manager

It is my duty and honor to report to the Towns people of Fayette the important, issues, activities, efforts and accomplishments of the past year in the Town.

FINANCIAL REALITIES

- ❖ The State of Maine recognizes Fayette as a resort community. We are viewed in same vein as Bar Harbor, Greenville, Blue Hill, Rangeley, Boothbay Harbor etc. So long as the State continues to use the criteria that characterizes Fayette as a “wealthy” town with respect to the rest of the communities in the state, Fayette taxpayers will edge closer to paying 100% of the total cost to provide a free public education for the children of the Town. This will continue to be our reality unless and until an effort is put forth to change how the State’s (EPS) Essential Programs and Services School funding formula distributes education aid.
- ❖ Since 2008 the Town and School has consumed a substantial sum of its undesignated surplus to cushion the impact of loss in State aid. The consumption of our surplus has been reduced in the recent year and the Town will now start the process of restoring funds back to surplus as noted in the accompanying financial audit report section of the management discussion and analysis.



- ❖ Fayette's real estate taxes are likely to be increasing next year. The only way you can control real estate taxes from increasing is to cut spending and/or find other means (revenues) to pay for the municipal, school and county services you receive and thereby minimize the total reliance on local taxation.
- ❖ Please keep in mind our total proposed school expenditure budget for next year is \$1,761,018 for which we will receive \$32,694 from the State. This amount contributed by the State is to help pay only 30% of what the state determines to be our cost of special education for the past year. This was also the reality during a period in which Fayette was in compliance with the State mandated school consolidation law. While in compliance, the only state subsidy we received was 30% of our special education costs and \$0 for general purpose aid. There was no new state subsidy benefit from Fayette's compliance to the law via joining into an Alternate Organizational Structure (AOS) with Winthrop. There was no increase in state subsidy while in compliance and at no time has Fayette been penalized for non-compliance either before or after the AOS.
- ❖ Simply, the State has eliminated all financial support for the Fayette School operation with the exception of 30% of the costs for special education because the formula that is used to calculate education funding does not favor high valuation/low student population communities, hence Fayette's minimal receivership status.
- ❖ Please keep in mind that our total Public Works operational expenditure budget including its share of the bond package debt service for road paving for the proposed year is \$417,966 of which we receive \$38,340 in State funds from the Local Road Assistance Program (LRAP). This amount is also characterized as minimal receivership designation by the State. Locally, the Town collects approximately \$200,000 in motor vehicle excise taxes from resident car registrations to support our road improvement portion of the public works budget. Combined, our two largest operational proposed expenditures (school and public works) total \$2,178,984 and for that we are proposed to receive a total of \$71,034 in outside funds from the State to offset real estate taxpayer burden.

HELPING HANDS

- ❖ Once again, the many hands that run the "keep me warm" suppers are to be thanked for all they do and dedicate to this effort. Everyone knows the angels that we rely on

month in and out at these suppers and it is so important that they know how much we appreciate them. Since the first supper in 2009 this effort has raised \$37,155 to date.

- ❖ The Fayette Baptist Church has been nominated for this year's Spirit of America Award in recognition of the Church's ongoing effort to provide many important services to the community via the Food Pantry, Hope Chest Clothing Closet, Public Servant Recognition and Free Christmas Dinner, a gift to the community.
- ❖ Over the last two years a group of volunteers known as FOSH "Friends of Starling Hall" have organized an effort to preserve, protect and restore the Hall to its former glory. FOSH has now attained its 501c3 tax exempt non-profit status and is actively pursuing private funding to accomplish the necessary and desired building improvements.

ROAD WORK

- ❖ Last year the roads of Fayette received minimal treatment. Moose Hill Road was the only road that received a full width overlay and double chip seal. The last time this road received this type of extensive improvement was 2001. Others roads that received spot shims were: South Road, Sandy River Road and Asa Hutchinson Roads. Crack Sealing was completed on Jackman Mill, Campground and South Roads. Substantial work is in progress for 2016 as the result of the bond package that was approved at last year's Town Meeting.

A CARING AND DEDICATED CREW

- ❖ I would like to thank the Public Works crew for all of their work. For a very small crew they accomplish a great deal. This is a crew that cares about the equipment the Town has invested in and they take care and pride in ensuring the longevity of the fleet. There are only two full-time public works employees and 3 part-time employees that are responsible for 40 miles of roads in the Town.
- ❖ I would like to thank the Town Office crew for everything they do. I believe the town's people appreciate the greeting they receive when they come to the Town Office and the service that is delivered. This is especially important whereas we are usually liberating money from your checking account when you visit, therefore every effort is made to do so with kindness, competence and respect. It is truly an honor and pleasure to serve the people of Fayette.

To you I bid peace, goodness and grace.



Mark Robinson, Town Manager



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

Paul R. LePage
GOVERNOR

Dear Citizens of Fayette:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Fayette and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Constituent Service Center in Augusta at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

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

Town of Fayette
2589 Main Street
Fayette, ME 04349

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

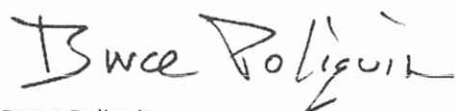
As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act—to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at poliquin.house.gov. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



Bruce Poliquin
Member of Congress



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Gary Hilliard

511 Dunn Rd

Belgrade, ME 04917

Home Phone: (207) 495-3677

Gary.Hilliard@legislature.maine.gov

January 2016

Dear Friends and Neighbors,

It is an honor to serve you as your State Representative for House District 76. After a challenging first session in 2015, I look forward to starting the second session well rested and energized.

As many of you may know, I currently serve as a member of the Joint Standing Committee on Inland Fisheries and Wildlife. I was pleased to sponsor and pass several bills, including a bill that would allow youth to hunt in Maine at whatever age their parents deem appropriate by removing the age limit. The bill, which is now law, also extends the Apprentice Hunter trial period to five hunts. I believe that this is important to continue the heritage of hunting, but it also benefits the overall conservation of wildlife and economy within the state.

There are many people throughout the district that recognize we live in a well water hotspot zone in regards to the arsenic levels, as currently only 45% of households even test their water for arsenic. Increasing the testing for arsenic, at no cost to the taxpayers, will remain at the top of my list of things to get accomplished.

I want to thank all who have taken the time to reach out to me regarding matters including welfare reform, lake water quality, the state retirement plan, LMF bonds and numerous other issues. I will be seeking your input regularly and want to hear from you with your thoughts and comments. Please call me anytime at **495-3677** or email at Gary.Hilliard@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

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

Sincerely,

A handwritten signature in black ink that reads "Gary Hilliard". The signature is written in a cursive style with a large, stylized "G" and "H".

Gary Hilliard
State Representative

127th Legislature
Senate of
Maine
Senate District 17

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

Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me, and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127th Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.


We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, so those who have given all that a person can give can feel welcomed and at home in our state. We restructured portions of our welfare system, increasing funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta because I believe that, while I'm here, I can have an impact on the direction of our district and state. Because of this belief, passing vital legislation (and, sometimes, stopping bad legislation) is so gratifying.

As you know, more changes are necessary. Next year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 and drtom16@hotmail.com if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy. I continue to be enthusiastically ready to help you.

Sincerely,



Senator Tom Saviello

TOWN AND SCHOOL BOARDS AND COMMITTEES

Selectmen

Joseph Young	06/30/2017
Mary Wright	06/30/2016
Berndt Graf	06/30/2017
Ken Morrison	06/30/2016
Jon Beekman	06/30/2018

School Committee

Alanna Stevenson	06/30/2016
Katherine Ayer	06/30/2017
Elaine Wilcox	06/30/2017
Diane Polky	06/30/2017
Rachel Holland	06/30/2018

Planning Board

Roy Krout	06/30/2017
Phil Colbath	06/30/2017
Jed Davis	06/30/2016
Kirstie Ludwig	06/30/2016
Joseph Longtin	06/30/2017

Appeals Board

Bill Rogers	06/30/2016
Paula Thomson	06/30/2016
Gerald Mitchell	06/30/2016
Vacant	
Vacant	

Budget Committee

Brent St. Clair	06/30/2017
Eleanor Andrews	06/30/2017
Nancy Cronin	06/30/2017
Joel Swimm	06/30/2017
Vacant	

Report of the Town Clerk

July 1, 2014 - June 30, 2015

VITAL STATISTICS:

Marriages Recorded	7
Births Recorded	11
Deaths Recorded	14

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	57
Hunting	20
Fishing	46
Junior Hunt	3
Archery	3
Muzzeloading	3
Coyote Night Hunt	3
Bear Permit	0
Archery & Fishing Combination	0
Spring/Fall Turkey	2
1 day Non-Resident Fishing	4
3 day Non-Resident Fishing	1
7 day Non-Resident Fishing	0
15 day Non-Resident Fishing	0
Non-Resident Fishing	11
Non-Resident Hunting	0
Non-Resident Hunt/Fish Combo	0
Lifetime over 70 Hunt/Fish Combo	0
Small Game Hunt	0
Salt Water Registry	0
Migratory Waterfowl	0
Military H/F combo	2
Military Depend Fish	1



PAT WHEELER
778-1422

Animal Control Officer
Animal Damage Control-Region D Wildlife

REPORT OF THE ANIMAL CONTROL OFFICER

Dear Citizens of Fayette:

I appreciate everyone that have come in and registered their dogs, it helps keep your dogs and community safe.

It is very important not to allow your dog to run at large for the safety of your neighbors and your dog.

All dog licenses expire December 31st each year. Spayed/Neutered dogs are \$6.00, all others are \$11.00. After February 1st any dog not licensed the price will be, spayed/neutered \$31.00 and all others \$36.00.

LD 1587 sec. 3.7 MRSA § 3923-A, sub-§4

4. Late Fees: An owner of keeper required to license a dog under section 3922, subsection 1 or section 3923C, subsection 1 applying for a license for that dog after January 31st shall pay to the municipal clerk or dog recorder a late fee of \$ 25 in addition to the annual license fee paid in accordance with subsection 1 or 2 and section 3923C, Subsection 1. The clerk or dog recorder shall deposit all late fees collected under this subsection into the municipality's animal welfare account established in accordance with section 3945.

We have enjoyed being of service to the Town again this year and look forward to serving this upcoming year as well. If you have any questions regarding either domestic or wild animals I can be reached at 778-1422, or Kevin at 778-1815.

Thank You,
Patrick Wheeler (778-1422)
Animal Control Officer, Domestic &
Animal Damage Control – Region D Wildlife

Kevin Wheeler (778-1815)
Animal Control Officer, Domestic

Report of the Fayette Fire Department

Last year from January 1 2015 to December 31,2015 the Fayette Fire Department responded to the following types of calls;

Structure fires 21	Fire Alarm Investigations 26
Chimney Fires 17	Carbon Monoxide Investigation 2
Service calls 5	Forest/ Woods Fires 8
Medical Assist 69	Grass Fires 0
Electrical Power Lines 11	Vehicle Fires 3
Hazardous Materials 1	Motor Vehicle Accidents 11
Smoke Investigations 2	Un permitted Burns 2
Other 8	Total of 186

Dear Fayette Residents, The Fayette Fire Department has once again had a very busy year, you can see by the numbers above. We have now been in the new fire station going on ten years already. Wow how time flies. The station is a great place to work out of. We have plenty of room to have meetings, and to do trainings in the meeting room and the truck bays. Also it is great to have room around the trucks to do light service work and be able to re equip the trucks after major calls.

This year you have probably seen stories of fire fighter numbers going down in the state of Maine. And areas talking about regional fire departments to some how come up with the numbers needed to run fire ground operations. Most all towns are struggling with members. The Fayette Fire Department belongs to the Lakes Region mutual aide group and is already running as a regional fire department per say. We are six towns strong and are already running together to make sure we all have enough manpower and equipment to tackle any calls in our areas. The Lakes region mutual aide group consists of the towns of Readfield, Wayne, Mt. Vernon, Vienna, Manchester, and Fayette. We also have mutual aide agreements with Livermore Falls and Chesterville. If any one in town has ever thought about becoming a fire fighter and has some time. Please call one of the fire department officers or you can stop by the station on our meeting night. We have a meeting the first Monday of every month at the fire station at 7 p.m. (Except on holidays)

Most people think the fire department only puts out fires. The fire service has evolved a lot over the past years. Fayette fire is one of your first lines of defense in public safety. We not only do fire calls, we get calls for motor vehicle crashes, power lines down, trees blocking the roadway ,carbon monoxide alarms, flooded basements, missing persons ,all terrain vehicle,. boat, and snow mobile accidents. And a lot more. Some of the best ways to help yourself out are to have working smoke and carbon monoxide detectors. These do save lives. Most detectors have a life span. Please look at the owners manual and remove old ones as they get older and replace with newer ones. If your going to do outside burning please get a burn permit. You can get one by going to wardens report.com. You can get as many as you need and they are free at this web site. Outside burning is only allowed on class 1 and class 2 days .If the class day is higher the web site will not let you get a permit. This lets us know who is burning and also your location. Make sure you are away from any buildings and have a buffer zone around your burn pile so it doesn't get away from you. Have a charged hose in the area just in case too. Above all if you think you are having an emergency please don't hesitate to call 911. Any time you wait to call just makes the issue multiply. I have heard a lot of people say they were embarrassed to call through the years. Don't be. We are all neighbors helping neighbors.

Respectfully,

Marty Maxwell
Chief, Fayette Fire Department

FAYETTE FIRE AUXILIARY

Annual Report 2015

The Fayette Fire Auxiliary was formed in 1990 to help serve the people and firemen of Fayette during emergencies such as fires, floods and other general emergencies, and to raise funds for purchased for these needs.

We had our annual bake sale in conjunction with other events going on in Fayette in July. We held it at the Fayette School and shared a 25 year Anniversary cake with the community. It was a great bake sale, very profitable for us. Thanks to all who baked for us.

The Ladies graciously help with all the Keep Me Warm Suppers, October through February. They cook, serve, set up and clean up.

The Auxiliary enjoyed an evening out going to supper at the Mill Street Café in October.

In December we celebrated with the Fire Department for a Christmas family dinner. Fire Chief Marty Maxwell and Assistant Chief Stacy Rose presented their members with years of service pins and certificates. President Elaine Wilcox along with Senator Tom Saviello presented the Auxiliary ladies with years of service pins, Marjie Bruen, Phyllis Hewett and Diane Polky were give a Legislative Sentiment by the Senator for serving 25 years. Pins and Certificates were given to them also. Elaine Wilcox. Crystal Rose and Cindy Lee each received 15 year pins and certificates. Lisa Freeman was given her 10 year certificate and pin. It was a great evening with so many members and families there, we held it in the fire station bays.

We provided a supper in February for the Fire Departments Mutual Aid meeting. The men like coming to Fayette, because we give them a great meal.

We are purchasing new Auxiliary shirts. You can watch for them at Suppers and at the annual town meeting, where we serve coffee and refreshments each year.

We hold our meetings on the 4th Thursday of each month at 7:00 p.m. at the Fire Station. Please come and join us. We are always looking to increase our membership. Officers are as listed. Elaine Wilcox: President, Lisa Freeman: Vice- President, Cindy Lee: Treasurer and Diane Polky : Secretary. Other current active members are: Phyllis Hewett, Marjie Bruen, Jen Bero, Luanne Gray, Amy Rich. Crystal Rose and Anne Piroso.

Submitted by

Elaine Wilcox (President)

Highway Department

Dear Citizens of Fayette:

I would like to take this opportunity to thank the people who have been supportive of the Highway Department this past year; it had been a very good winter with all the cold and snow.

I would like to thank the 5 Selectmen (Berndt Graf, Mary Wright, Jon Beekman, Joe Young, & Kenneth Morrison), the Town Manager, (Mark Robinson), and the girls in the Town Office (Clarissa Herrin, Meredith Pepper, & Crystal Rose) for all of their support. You all have been very supportive and very helpful. It is great when we all can work as a team!

I would like to give special thanks to Will Herrin, Charlie Hawkes, Erlon Schmidt, & Dick Smiley, for all your hard work and long hours, nights & weekends.

Thank you very much,

Patrick Wheeler, Highway Foreman

REPORT OF PLANNING BOARD FOR 2015

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

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 our town a better place to live.

And we are very lucky to have the dedicated, competent services provided by our Town Manager, Mark Robinson, and Code Enforcement Officer, Brenda Medcoff.

One of the Planning Board's important jobs is to review, and make recommendations about, possible amendments to the Town's Land Use Ordinance. At this year's Annual Town Meeting, the Board will be recommending the adoption of a number of amendments, almost all of which are required in order to get the ordinance into compliance with state law. Public hearings will be held before the Town Meeting to explain the changes. We urge you to review the proposed changes, and ask any questions, and express any concerns, about them either at the public hearings or at Town Meeting.

The Board feels strongly that one of its highest priorities is to make the permit application process as painless and quick as possible. It is also one of our rules that there must be laughter at every Planning Board meeting.

In 2015, the Board approved 22 permit applications, including 11 for single family homes. That is almost twice the number issued in 2014, which would seem to be an indication that the economy is improving.

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 23, 2016.

Jed Davis, Chair

CODE ENFORCEMENT REPORT

The number of permits increased from 50 last year to 59 permits issued this year. The Planning Board was responsible for issuing 22 of these permits, and the Code Enforcement Officer issued 37. The number of permits issued for new single-family homes almost doubled again this year to 11, adding approximately \$1,414,545.00 to the tax evaluation of the Town, compared to last years added evaluation of \$570,000.00. Again, there were many permits and notifications issued for garages, barns, decks, and other accessory structures, as well as permits for filling and earth moving activities that would also increase the taxable value.

THIS IS A REMINDER THAT THE EXEMPTION RULE HAS CHANGED!! If it is a free standing accessory structure that is under 200 square feet, you can file a Notification with the Town on a form provided by us. All applications and this form are available on line. It doesn't cost anything, however, if you do not file the Notification and build without it, you may be fined \$50.00 for the first offense and fines go up for subsequent violations. Only one Notification is allowed per lot per year. We again, had 6 Notifications last year in addition to the regular permits. All provisions of the Fayette Land Use Ordinance apply to these buildings and there are stipulations on the use of these buildings.

There were approximately 180 hours in 2015 spent on enforcement. About, half of those were spent making sure permits that were issued were followed according to plan and conditions were met. I have been trying really hard to delegate 5 hours a week to enforcement of actual violation, however, this continues to be a very big challenge with the increase in permits from April to November. I continue to try to find the balance! Many of the violations I am finding are still within the Shoreland Zone. Here are a few regulations that are the most frequently violated:

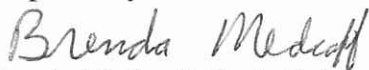
1. Cutting of small vegetation along the shoreline. There are permits required for this activity, and standards that must be followed. It is very important to keep small vegetation because it is like the kidneys of the lake, wetland, and/or stream. Improper pruning and/or limbing of trees is common. You are allowed without a permit to trim 1/3 of the branches of a tree from the **BOTTOM UP!** The debris must be removed 50' from the lake. **Cutting the tops of trees is in violation of this regulation.**
2. Temporary docks are being left in the water all year-round. Temporary docks require a one-time permit (unless expanded), and must be removed prior to the freezing of the water. This is difficult for some lots due to slope, so some people have utilized a hoisting system to get them lifted out of the water. If you leave them in the water you must have a permit from the Town and the Department of Environmental Protection.
3. Platforms by the water are considered structures and are illegal unless permitted or grandfathered. To be grandfathered it has to have been built prior to the Department of Environmental rules that went into effect requiring structures to be 75' from a waterbody. This was done in the late 70's early 80's.
4. Tree houses, portable garages, patio areas, fire places, and similar things, are considered structures and need to be located outside the setbacks required by the Fayette Land Use Ordinance.

We were going to try to have a Special Town Meeting to address some issues that were brought up by the Department of Environmental Protection Agency regarding our ordinance and Zoning Map; however, review of these changes has taken a lot more time than anticipated. We will be holding at least one, possibly more public hearing(s), regarding these changes. I

encourage the public to participate in these hearings, to both be informed and give input. One of the proposed changes is to change from an Option 2 Town, to an Option 1 Town, for the State Wide Timber Harvesting Regulation within protected areas. The regulation would remain the same, however, all permitting and enforcement would be at the State level as well as the cost of enforcement. I would still respond to complaints, but would refer the matter to the local Forest Ranger if needed. The State does not want the Town to have permitting for these activities under the State Wide Standard, and have requested we change our Land Use Table. We cannot be more stringent than the State and apply conditions to these permits, but we are expected to utilize our resources to enforce issues if they arise. Given the Town's limited budget, I suggest we revert this responsibility to the State, thus, freeing up more time for me to be enforcing other infractions and saving us money in enforcing it. Ultimately, it is up to the citizens of the Town of Fayette to decide how they wish to handle the matter. Most of the other proposed changes we have no choice in the matter, because we have to bring our ordinance into compliance with the State.

I would like to thank the citizens of the Town of Fayette and all of my fellow employees for another great year of service. This summer will make 9 years I have been here and I look forward to many more!

Respectfully Submitted,

A handwritten signature in cursive script that reads "Brenda Medcoff".

Brenda Medcoff, Code Enforcement Officer

**Town of Fayette
Plumbing Inspectors Report
Year-2,015**

To The Residence of Fayette

Year to date I've issued (16) permits (12) of these Subsurface permits,
And (4) Internal permits. I Collected \$3,295.00 dollars in permit fees.
\$2,421.75 was retained and \$873.25 was forwarded to the State of Maine.
(NOTE) as of 2010, the State of Maine has added another \$15.00-dollar charge to all new
subsurface permits, (34) inspections were completed.

Make sure never to flush down your toilets, any grease, brillo pads,
Plastics, scrubbing pads, napkins of any type, swifter's, Q-tips of any brand,
Clothing, toys, cotton balls, cigarette butts, or any medications.

These items need to go into house hold garbage.

Your septage ends up at the local Treatment Plants, as a result
the above products are causing major problems, and costing extra money for removal.
Cleaning of aeration tanks, tearing out of seals, sewer pumps, brake downs of grinder
pumps ECT.

As a reminder, if you have an effluent filter in your septic tank,
please be sure to remove filter bi yearly, and flush with a garden hose.
If you have any questions, please feel free to a call.

(Note) extra fees may apply to inspections.

Respectfully submitted:
Local Plumbing Inspector#973

Mr. Thomas Mitchell





UNDERWOOD MEMORIAL LIBRARY

ANNUAL REPORT 2015

The staff of the Underwood Memorial Library are pleased to inform you that the number of patrons has increased along with computer use and books being checked out by adults. We continue to add new books and DVD's and audio books to our shelves, some of which are donated . We purchased two new printers one for the public use and one for the office. We now have a collection of puzzles for patron use, we thought some of our summer people would appreciate them in their camps.

In June we had the children from Fayette Central School come over for a visit. They enjoyed a story by Lady Elaine and checked out books and learned a little about using the Library.

The summer story hours were a big success with an average of 20 children in attendance each week. The summer theme of Heroes was very popular . We did heroes of all kinds, Firemen, Policemen, Nurses, Teachers, Animals and Heroes from History, and of course a few Super Heroes. On our final day we paraded to the Fayette School with Superman(Senator Tom Saviello) Batman(Jim Wright) and Super Reader(Lady Elaine) leading us over for a Super Hero skit and party for all to enjoy. Special Thank You to Sylvie and Charlie Feagin for being my young volunteers during story times.

The *Keep Me In Stitches* group has been meeting every other Wednesday at the Library. They seem to be enjoying all the sharing of crafts and snacks too. Come join them and share in the knowledge and fun.

Michele Briggs and I attended Reading Round-up Library conference in April. It is always informative about children's literature.

We continue to get many requests for help with Genealogy, some of them coming through the Fayette Town Office. The files are now in order and placed in a file cabinet, making for much easier use by me and the public. A reminder that the Library has an Ancestry program free to the public to be used in the Library.

The change in the operating hours of the Library, Wednesday's 2 to 7 p.m. and Thursday's 10 a.m. to 3 p.m. seems to be working good for us and the patrons.

A reminder that E-Books are available through the Maine Infonet Download Library. If you need more information about this come in and talk to Michele Briggs , (Assistant Librarian).

We want to thank the always helpful Fayette Town Office Staff and Road Crew for being there for us when needed. They are a pleasure to work with.

The Trustees of the Underwood Library meet every other month. They are always very supportive and helpful to us and appreciate how we are running the Library. The Trustees are : Adrien Polky, Barrie Colbath, Anne Piroso, Doris Morris, Evelyn Feagin and Marjie Bruen. There is an opening for one Trustee. If you are interested please inquire at the Town Office.

A big thank you to all who donated books, audios, videos and monies to the Library. Molly Sparling, Gloria Tillson, Elaine and Richard Wilcox, Amy Rich, Raising Readers, Central Maine Power, Tammy Schmidt, Brian Newell, Tina Mitchell, Michele Briggs, Diane and Adrien Polky and Evelyn Feagin, and other anonymous donors.

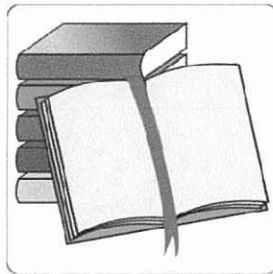
I especially want to thank the volunteers who make a big difference in the Library. Anne Piroso had been working on the Library news clipping scrapbooks that were started in the 70's. She has put in hundreds of hours recopying and putting in new articles from more current years. Doris Morris has been a big help with that project as well as with other Library jobs. Amy Rich has helped throughout the year, and has been a big help during summer story hour. Evelyn Feagin came to us with library experience and had been a great asset to the Library. Bonnie Gantz is volunteering regularly and has been a huge help to us during story hour, her skills working with children are excellent.

Please come in and check out the library and see what we have to offer. We would be happy to help you and glad to see you.

Respectfully Submitted

Elaine Wilcox

Librarian



UNDERWOOD MEMORIAL LIBRARY

STATISTICS FOR 2015

Here is some information I thought you would like to have about the Underwood Memorial Library.

Number of items in our collection:

Adult : 4,767 Children and Young Adult: 5,334

Audios: 71 DVD/ VHS: 704 6 magazine subscriptions.

We have 284 registered users. (Will be purged soon).

We have a total of 6 computers 4 of which are used by the public.

Patrons used our computers in 221 sessions in 2015.

We assisted in helping some patrons with computer skills and job searches and resumes.

We did 8 story hours with an average of 20 children attending and I read in Fayette and Wayne schools and do a Dr. Seuss event, that is partly sponsored by the Library.

We have bi-weekly stitching group with 8-10 ladies attending .

Circulation for 2015: Adult: 2,504 (Includes Books, Audio and Video and 15 e-books).

Children: 1,197 (Includes Young Adult and 9e-books)

The Trustees meet on the second Monday in January, March, May, July, September and November at 6.30 pm at the Library.

Librarian: Elaine Wilcox

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1538 R	SPIGNER, LEVIE	2014	378.13	0.00	378.13
Total for 1 Account:			378.13	0.00	378.13

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Non Lien Summary

2014-1	378.13
Total	378.13

364 L	DANGELO, ALESSIO & THERESA	2014	150.03	-6.74	156.77
812 L	LAKE, RODNEY M. & LAURIE L.	2014	377.00	371.26	5.74
999 L	MURRAY, RAYMOND	2014	488.33	0.00	488.33
1027 L	PARKS SR., KEVIN R.	2014	1,626.10	0.00	1,626.10
1117 L	QUIMBY, WILLIAM A.	2014	113.88	-6.74	120.62
1118 L	QUIMBY, WILLIAM A.	2014	142.80	-6.74	149.54
1219 L	QUIMBY, WILLIAM A.	2014	190.51	-6.74	197.25
591 L	ROGERS, CARLYLE W JR	2014	421.82	-6.74	428.56
593 L	ROGERS, CARLYLE W JR	2014	991.44	-6.74	998.18
1450 L	ROGERS, CARLYLE W JR	2014	2,244.87	-6.74	2,251.61
Total for 10 Accounts:			6,746.78	324.08	6,422.70

Payment Summary

Type	Principal	Interest	Costs	Total
L - Lien Costs	0.00	0.00	-53.92	-53.92
P - Payment	310.51	16.26	51.23	378.00
Total	310.51	16.26	-2.69	324.08

Lien Summary

2014-1	6,422.70
Total	6,422.70

Total for 11 Accounts:			7,124.91	324.08	6,800.83
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Non Zero Balance on All Accounts

Tax Year: 2015-1 To 2015-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
999 R	MURRAY, RAYMOND	2015	460.50	-6.74	467.24
49 R	SARGENT, DANIEL R	2015	904.50	686.03	218.47
Total for 2 Accounts:			1,365.00	679.29	685.71

Payment Summary

Type	Principal	Interest	Costs	Total
3 - 30 DN Costs	0.00	0.00	-6.74	-6.74
P - Payment	686.03	0.00	0.00	686.03
Total	686.03	0.00	-6.74	679.29

Non Lien Summary

2015-1	685.71
Total	685.71

1711 L	BAMFORD,THEODORE	2015	242.20	0.00	242.20
112 L	BARNETT,BEATRICE	2015	943.20	0.00	943.20
1492 L	BARTLETT, BONNIE	2015	546.92	0.00	546.92
121 L	BECK, WENDY D. KARSTEN-	2015	1,275.96	0.00	1,275.96
283 L	BIRON, BENJAMIN & TARA	2015	813.92	361.68	452.24
1562 L	BLAIS, ANITA R	2015	802.94	358.04	444.90
1569 L	BOWEN, WESLEY	2015	83.55	0.00	83.55
1527 L	BOWEN, WESLEY E & JENNIFER D.	2015	418.11	0.00	418.11
180 L	BOWEN, WESLEY E.	2015	1,717.10	0.00	1,717.10
179 L	BOWEN, WESLEY E. & GWENDOLYN	2015	298.74	0.00	298.74
270 L	CHAMBERS, RICHARD D.	2015	531.67	0.00	531.67
1506 L	CLARK, GERALD R	2015	616.03	68.45	547.58
1626 L	CLEMENTS, CHARLES L.	2015	489.25	0.00	489.25
355 L	CURRIER, NORMAN	2015	1,153.22	0.00	1,153.22
364 L	DANGELO, ALESSIO & THERESA	2015	159.41	0.00	159.41
740 L	DUTREMBLE, LIDIA	2015	761.00	0.00	761.00
741 L	DUTREMBLE, LIDIA	2015	310.20	0.00	310.20
451 L	ELLIS, CALE C.	2015	4,670.08	4,458.04	212.04
549 L	EVANS, TANYA L.	2015	1,596.62	0.00	1,596.62
550 L	EVANS, TANYA L.	2015	129.56	0.00	129.56
552 L	EVANS, TANYA L.	2015	647.90	0.00	647.90
193 L	GAFFNEY, RICHARD	2015	391.41	0.00	391.41
194 L	GAFFNEY-KESSELL, KATHLYNN	2015	2,758.50	0.00	2,758.50
906 L	GORDON, SUE A.	2015	3,217.62	291.97	2,925.65
575 L	GREINER, HOZUMI, NICOLE & DANIEL	2015	728.00	0.00	728.00
576 L	GREINER, HOZUMI, NICOLE & DANIEL	2015	1,244.78	0.00	1,244.78
12 L	KASANOVICH, STEPHEN & SHIRLEY	2015	491.54	0.00	491.54
812 L	LAKE, RODNEY M. & LAURIE L.	2015	406.01	0.00	406.01
615 L	LECLAIR, CHERYL	2015	1,217.51	751.90	465.61

Non Zero Balance on All Accounts

Tax Year: 2015-1 To 2015-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1377 L	MANN, THOMAS ANDREW	2015	136.49	83.39	53.10
738 L	MCGOWAN, PATRICK K.	2015	3,778.36	0.00	3,778.36
1541 L	MICHAUD, TROY E.& JOLINE R.	2015	2,061.12	922.44	1,138.68
995 L	MULCAHY, RICHARD & KATHLEEN	2015	3,985.69	536.08	3,449.61
39 L	NICHOLS, JEFFREY W.	2015	467.26	0.00	467.26
41 L	NICHOLS, JEFFREY W.	2015	109.14	0.00	109.14
869 L	ORR, ROBERT A.	2015	624.34	0.00	624.34
870 L	ORR, ROBERT A.	2015	68.31	0.00	68.31
1027 L	PARKS SR., KEVIN R.	2015	1,763.11	0.00	1,763.11
1086 L	PIDDOCK JR., CHARLES A.	2015	3,139.46	759.37	2,380.09
295 L	PINEAU, CHRISTOPHER M.	2015	644.30	0.00	644.30
1117 L	QUIMBY, WILLIAM A.	2015	120.14	0.00	120.14
1118 L	QUIMBY, WILLIAM A.	2015	151.55	0.00	151.55
1219 L	QUIMBY, WILLIAM A.	2015	203.38	0.00	203.38
1151 L	RICH, SUZANNE F.	2015	430.60	0.00	430.60
1153 L	RICH, SUZANNE F.	2015	1,842.25	0.00	1,842.25
591 L	ROGERS, CARLYLE W JR	2015	454.70	0.00	454.70
593 L	ROGERS, CARLYLE W JR	2015	1,073.57	0.00	1,073.57
1450 L	ROGERS, CARLYLE W JR	2015	2,427.54	0.00	2,427.54
1214 L	SEARLES, JULIE T. BOWEN	2015	69.42	0.00	69.42
1231 L	SLEZAS, ALBINAS	2015	233.23	0.00	233.23
1638 L	SOUZA, SHANNA	2015	704.65	663.06	41.59
1538 L	SPIGNER, LEVIE	2015	476.69	0.00	476.69
1661 L	STEVENS, ROBERT L. II	2015	461.72	0.00	461.72
1297 L	SYLVESTER, STEVEN A.	2015	2,122.36	0.00	2,122.36
1307 L	TERRANOVA, PAUL & EILEEN	2015	358.43	0.00	358.43
1718 L	VIGUE, SCOTT R.	2015	175.30	0.00	175.30
165 L	WOODARD, MARK A & ANDREA J	2015	902.36	60.19	842.17

Total for 57 Accounts: 57,648.42 9,314.61 48,333.81

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	164.28	0.00	0.00	164.28
P - Payment	7,778.06	899.00	473.27	9,150.33
Total	7,942.34	899.00	473.27	9,314.61

Lien Summary

2015-1	48,333.81
Total	48,333.81

Total for 59 Accounts: 59,013.42 9,993.90 49,019.52

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2016-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
75 R	ATHEARN, BRIAN H	2016	55.87	0.00	55.87
74 R	ATHEARN, KATHERINE T.	2016	55.87	0.00	55.87
424 R	BACKMAN, MARY JANE	2016	5,790.85	5,786.90	3.95
96 R	BAKER, NANCY E	2016	4,311.05	2,155.53	2,155.52
1306 R	BAKER, WILLIAM A.	2016	555.68	277.84	277.84
100 R	BAMFORD, THEODORE	2016	1,718.38	0.00	1,718.38
1711 R	BAMFORD,THEODORE	2016	196.30	0.00	196.30
107 R	BARCLAY, TRUDY A.	2016	1,046.43	0.00	1,046.43
108 R	BARCLAY, TRUDY A.	2016	2,730.08	0.00	2,730.08
1387 R	BARCUS, AMY RUTH	2016	1,955.45	977.73	977.72
1390 R	BARCUS, AMY RUTH	2016	54.36	0.00	54.36
112 R	BARNETT,BEATRICE	2016	863.72	0.00	863.72
1492 R	BARTLETT, BONNIE	2016	489.24	0.00	489.24
311 R	BAULD, THERESE BONNEVIE	2016	2,065.68	2,059.45	6.23
1106 R	BAULD, WILLIAM J & THERESA B	2016	3,030.57	3,021.44	9.13
1108 R	BAULD, WILLIAM J & THERESA B	2016	95.13	94.84	0.29
1512 R	BAULD, WILLIAM J.	2016	234.05	233.34	0.71
121 R	BECK, WENDY D. KARSTEN-	2016	2,400.90	0.00	2,400.90
692 R	BEMIS, CAROL H.	2016	4,194.78	2,094.54	2,100.24
430 R	BERUBE, DANIEL W.	2016	1,185.35	592.68	592.67
1128 R	BIBEAU, BRYAN C	2016	457.53	238.15	219.38
283 R	BIRON, BENJAMIN & TARA	2016	753.49	0.00	753.49
1562 R	BLAIS, ANITA R	2016	735.37	0.00	735.37
958 R	BOBER, PHILIP A & PATRICIA A	2016	2,748.20	2,313.42	434.78
795 R	BOUCHER, JOSEPH & SHEILA	2016	193.28	0.00	193.28
1569 R	BOWEN, WESLEY	2016	45.30	0.00	45.30
1527 R	BOWEN, WESLEY E & JENNIFER D.	2016	365.42	0.00	365.42
179 R	BOWEN, WESLEY E.	2016	250.66	0.00	250.66
180 R	BOWEN, WESLEY E.	2016	1,614.19	0.00	1,614.19
206 R	BROWER, ANDREA C.	2016	392.60	0.00	392.60
204 R	BROWER, HOWARD	2016	460.55	17.72	442.83
205 R	BROWER, HOWARD	2016	311.06	0.00	311.06
203 R	BROWER, MIRIAN	2016	394.11	0.00	394.11
606 R	BRYANT, DAVID R.	2016	2,447.71	1,223.86	1,223.85
1596 R	BRYANT, ROBERT L.	2016	590.41	295.21	295.20
247 R	CALLAHAN, JAMES & DIANNE L.	2016	131.37	65.69	65.68
248 R	CALLAHAN, JAMES & DIANNE L.	2016	1,339.37	669.69	669.68
1182 R	CAMPBELL, EBEN	2016	1,419.40	1,140.05	279.35
264 R	CARPINETTI, DAVID J.	2016	3,213.28	1,610.67	1,602.61
267 R	CAYER, ERNEST & SHIRLEY	2016	2,613.81	1,306.91	1,306.90
1565 R	CHABE, DAVID N & ELIZABETH	2016	249.15	124.57	124.58
1579 R	CHABE, DAVID N & ELIZABETH	2016	1,041.90	520.95	520.95
270 R	CHAMBERS, RICHARD D.	2016	468.10	0.00	468.10
1665 R	CHICOINE, ANDY L.	2016	798.79	0.00	798.79
280 R	CHICOINE, JASON N	2016	2,153.26	0.00	2,153.26
1733 R	CHICOINE, JASON N.	2016	33.22	0.00	33.22
1300 R	CHURCHILL JOHN & DENISE	2016	169.12	0.00	169.12

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2016-2

As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1517 R	CHURCHILL, JOHN	2016	314.08	0.00	314.08
289 R	CHURCHILL, JOHN & DENISE	2016	63.42	31.71	31.71
290 R	CHURCHILL, JOHN & DENISE	2016	61.91	30.96	30.95
293 R	CHURCHILL, JOHN & DENISE	2016	2,305.77	1,152.89	1,152.88
1256 R	CHURCHILL, JOHN & ELDEN	2016	111.74	0.00	111.74
732 R	CHURCHILL, JOHN P.	2016	166.10	0.00	166.10
291 R	CHURCHILL, JOHN P. & ELDON L.	2016	98.15	0.00	98.15
1506 R	CLARK, GERALD R	2016	555.68	0.00	555.68
1626 R	CLEMENTS, CHARLES L.	2016	427.33	0.00	427.33
674 R	COCHRAN, ALFRED	2016	158.55	0.00	158.55
306 R	COLE, CLAIRE	2016	394.11	0.00	394.11
307 R	COLE, CLAIRE	2016	392.60	0.00	392.60
308 R	COLE, HAROLD	2016	392.60	0.00	392.60
1123 R	COTE, TIMOTHY A & SUSAN E	2016	3,397.50	1,698.75	1,698.75
436 R	CRANE , RAY L	2016	311.06	0.00	311.06
834 R	CROSS, MICHAEL J. & JULIE A.	2016	2,514.15	1,730.00	784.15
353 R	CUNHA, MARIA	2016	164.59	82.30	82.29
355 R	CURRIER, NORMAN	2016	1,072.10	0.00	1,072.10
356 R	CURRIER, NORMAN	2016	344.28	0.00	344.28
364 R	DANGELO, ALESSIO & THERESA	2016	110.23	0.00	110.23
384 R	DAVIDSON, JOHN P.	2016	584.37	583.92	0.45
427 R	DONEGAN, THOMAS D. & TERESA	2016	3,187.61	0.00	3,187.61
432 R	DOW, BRADFORD & GERTRUDE	2016	389.58	388.41	1.17
434 R	DOW, BRADFORD & GERTRUDE	2016	102.68	102.54	0.14
425 R	DUNN, GEORGE M. & JANET L.	2016	453.00	0.00	453.00
740 R	DUTREMBLE, LIDIA	2016	688.56	0.00	688.56
741 R	DUTREMBLE, LIDIA	2016	255.19	0.00	255.19
1097 R	DWYER, HAROLD III	2016	164.59	0.00	164.59
177 R	DWYER, HAROLD F	2016	208.38	0.00	208.38
176 R	DWYER, HAROLD F III	2016	1,146.09	0.00	1,146.09
1418 R	DWYER, HAROLD F III	2016	289.92	0.00	289.92
586 R	DWYER, HAROLD III	2016	403.17	0.00	403.17
1404 R	DWYER, JAMES	2016	27.18	0.00	27.18
274 R	EAMES, EDWARD N. & SUSAN G.	2016	1,174.78	584.08	590.70
1563 R	EARLE, ALTON B & BETTY B, TRUSTEES	2016	315.59	157.80	157.79
1082 R	ELLIOTT, AUGUSTUS	2016	1,277.46	638.73	638.73
451 R	ELLIS, CALE C.	2016	4,301.99	0.00	4,301.99
1505 R	ELLIS, CALE C.	2016	392.60	0.00	392.60
1646 R	ENGLEHARDT, JON	2016	495.28	0.00	495.28
456 R	ENGLEHARDT, JON P & MARY T	2016	2,606.26	0.00	2,606.26
549 R	EVANS, TANYA L.	2016	1,491.88	0.00	1,491.88
550 R	EVANS, TANYA L.	2016	81.54	0.00	81.54
552 R	EVANS, TANYA L.	2016	579.84	0.00	579.84
18 R	FAYETTE REALTY TRUST	2016	422.80	422.22	0.58
1632 R	FEAGIN, JAMES R.	2016	4,989.04	2,494.52	2,494.52
1227 R	FERRARO, JOHN F.	2016	1,404.30	702.15	702.15
193 R	GAFFNEY, RICHARD	2016	339.75	0.00	339.75

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2016-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
194 R	GAFFNEY-KESSELL, KATHLYNN	2016	2,615.32	0.00	2,615.32
906 R	GORDON, SUE A.	2016	3,050.20	0.00	3,050.20
1494 R	GRAF, BERNDT DAVID	2016	333.71	0.00	333.71
1635 R	GREEN, HENRIK HAROLD	2016	1,211.02	605.51	605.51
947 R	GREEN, RICHARD A.	2016	244.62	0.00	244.62
948 R	GREEN, RICHARD A.	2016	3,415.62	41.56	3,374.06
567 R	GREGORY, KURT H	2016	616.08	308.04	308.04
568 R	GREGORY, KURT H	2016	3,051.71	1,525.86	1,525.85
569 R	GREGORY, KURT H	2016	221.97	110.99	110.98
570 R	GREGORY, KURT H	2016	234.05	117.03	117.02
1510 R	GREIFZU, TYSON A.	2016	611.55	0.74	610.81
575 R	GREINER, HOZUMI, NICOLE & DANIEL	2016	656.85	0.00	656.85
576 R	GREINER, HOZUMI, NICOLE & DANIEL	2016	1,153.64	0.00	1,153.64
596 R	HALL, RICHARD HALL, CAROLINE M	2016	1,288.03	1,258.42	29.61
603 R	HALL, RICHARD HALL, CAROLINE M	2016	172.14	171.79	0.35
605 R	HALL, RICHARD HALL, CAROLINE M	2016	232.54	232.07	0.47
668 R	HANNING SR, RICK G	2016	1,150.62	572.17	578.45
585 R	HELM, PEYTON R & PATRICIA	2016	3,486.59	3,456.59	30.00
628 R	HENIKA, MORGAN (TRUSTEE)	2016	3,767.45	1,883.73	1,883.72
629 R	HENIKA, MORGAN (TRUSTEE)	2016	34.73	17.37	17.36
435 R	HEWINS, CRAIG L & BREANNE M	2016	1,490.37	0.00	1,490.37
1385 R	HILL, ANDREW F.	2016	1,990.18	998.09	992.09
648 R	HILL, TAMI J.	2016	989.05	0.00	989.05
664 R	HODGKINS JR., WESLEY	2016	2,453.75	2,453.35	0.40
1066 R	HUNTER, LARRY R.	2016	2,902.22	1,451.11	1,451.11
703 R	HURLEY, JOSEPH & MARGUERITE	2016	1,552.28	0.00	1,552.28
1045 R	HUTCHINGS, CLAUDE D. & KYONG A.	2016	2,224.23	2,224.22	0.01
742 R	INNISFREE ASSOCIATION	2016	152.51	0.00	152.51
706 R	IRIZARRY, MARIA R.	2016	2,012.83	1,006.42	1,006.41
468 R	IVES, KATHERINE A.	2016	1,842.20	1,837.19	5.01
1341 R	JARVIS, ROBIN S	2016	34.73	17.37	17.36
1342 R	JARVIS, ROBIN S	2016	1,195.92	597.96	597.96
731 R	JENKINS, THOMAS D. & LUCIA A.	2016	3,371.83	1,685.49	1,686.34
734 R	JOHNSON, RICHARD C. & ROSE MARIE	2016	175.16	175.04	0.12
735 R	JOHNSTON, EDWARD	2016	1,780.29	888.42	891.87
736 R	JOHNSTON, EDWARD	2016	1,260.85	629.20	631.65
750 R	KAPLAN, SUSAN P.	2016	2,393.35	1,196.68	1,196.67
752 R	KASSEL, JEANETTE	2016	3,087.95	0.00	3,087.95
318 R	KEEFE-PHILIPS, CATHERINE M.	2016	42.28	0.00	42.28
319 R	KEEFE-PHILIPS, CATHERINE M.	2016	120.80	0.00	120.80
937 R	KINNEY, STEPHEN	2016	1,722.91	861.46	861.45
90 R	KINNEY, STEPHEN J.	2016	69.46	34.73	34.73
91 R	KINNEY, STEPHEN J.	2016	2,799.54	1,399.77	1,399.77
197 R	KINNEY, STEPHEN J.	2016	2,461.30	1,230.65	1,230.65
465 R	KINNEY, STEPHEN J.	2016	1,004.15	502.08	502.07
771 R	KINNEY, STEPHEN J.	2016	3,527.36	1,763.68	1,763.68
1310 R	KINNEY, STEPHEN J.	2016	120.80	60.40	60.40

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2016-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
790 R	KRAMER, BRUCE, MIRIAM & SCOTT	2016	4,792.74	2,399.53	2,393.21
458 R	KROUT, ROY T	2016	3,229.89	1,614.95	1,614.94
812 R	LAKE, RODNEY M. & LAURIE L.	2016	347.30	0.00	347.30
945 R	LANGELIER, PAMELA	2016	1,599.09	0.00	1,599.09
519 R	LEBLANC, DAVID M & DIANA L	2016	69.46	0.00	69.46
837 R	LEBLANC, HUBERT	2016	55.87	0.00	55.87
1315 R	LEBLANC, TAMMY BEGIN & ANDRE B	2016	122.31	61.16	61.15
615 R	LECLAIR, NICHOLAS W.	2016	1,209.51	0.00	1,209.51
616 R	LECLAIR, NICHOLAS W.	2016	90.60	0.00	90.60
1103 R	LITTLER, RACHEL C.	2016	2,505.09	0.00	2,505.09
1099 R	LUCARELLI, KAREN E	2016	1,704.79	852.40	852.39
871 R	MADEJ, EUGENE V TRUSTEE	2016	2,923.36	1,461.68	1,461.68
913 R	MAHER, JEFFREY P	2016	2,385.80	2,384.18	1.62
1703 R	MAINE STATE HOUSING AUTHORITY	2016	1,180.82	0.00	1,180.82
1377 R	MANN, THOMAS ANDREW	2016	169.12	0.00	169.12
689 R	MARCH, RAYMOND P.	2016	939.22	937.94	1.28
113 R	MAROTTO, MARISOL M	2016	267.27	0.00	267.27
889 R	MARTIN, BERTRAND A. & IRENE M.	2016	854.66	427.33	427.33
890 R	MARTIN, BERTRAND A. & IRENE M.	2016	3,839.93	1,919.97	1,919.96
460 R	MARTIN, RONALD & DANIEL	2016	792.75	396.38	396.37
899 R	MASON, NANCY P.	2016	1,531.14	567.51	963.63
898 R	MASON, ROBERT & NANCY	2016	175.16	0.00	175.16
904 R	MATHEWS, THOMAS ET ALS	2016	2,896.18	0.00	2,896.18
902 R	MATHEWS, THOMAS J. ET ALS	2016	2,577.57	0.00	2,577.57
51 R	MAUL, HEATHER & GREGORY	2016	2,231.78	1,115.89	1,115.89
918 R	MCCLENDON, ROYE & FANNIE A.	2016	164.59	0.00	164.59
738 R	MCGOWAN, PATRICK K.	2016	3,589.27	0.00	3,589.27
1236 R	MCGRATH, LYNN	2016	1,706.30	0.00	1,706.30
683 R	MCNALLY, MICHAEL C	2016	4,012.07	1,998.12	2,013.95
940 R	MELIA, DANIEL T.	2016	788.22	0.00	788.22
1298 R	MERLUZZI, BRUCE E. & AMY	2016	2,869.00	1,430.59	1,438.41
12 R	MEYERS, KIMBERLY A.	2016	871.27	0.00	871.27
1541 R	MICHAUD, TROY E.	2016	2,049.07	0.00	2,049.07
1477 R	MITCHELL, GARY	2016	1,510.00	755.00	755.00
969 R	MITCHELL, GARY L.	2016	2,326.91	1,163.46	1,163.45
1033 R	MITCHELL, GARY L.	2016	338.24	169.12	169.12
1034 R	MITCHELL, GARY L.	2016	2,032.46	1,016.23	1,016.23
966 R	MITCHELL, MARY JANE	2016	1,153.64	0.00	1,153.64
1546 R	MITCHELL, STEVEN	2016	1,194.41	241.64	952.77
992 R	MOYER, ALAN JAMES	2016	314.08	0.01	314.07
995 R	MULCAHY, RICHARD & KATHLEEN	2016	3,788.59	0.00	3,788.59
1003 R	MYRAND, DANIEL	2016	160.06	0.00	160.06
1004 R	MYRAND, DANIEL	2016	1,232.16	0.00	1,232.16
1012 R	NARDI, WILLIAM & RAFFAELA	2016	224.99	111.67	113.32
39 R	NICHOLS, JEFFREY W.	2016	406.19	0.00	406.19
41 R	NICHOLS, JEFFREY W.	2016	61.91	0.00	61.91
53 R	NICKLESS, RICHARD D JR & JENNIFER A	2016	181.20	0.00	181.20

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Tax Year: 2016-1 To 2016-2

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
653 R	NIEMI, LANCE N.	2016	520.95	0.00	520.95
869 R	ORR, ROBERT A.	2016	557.19	0.00	557.19
870 R	ORR, ROBERT A.	2016	22.65	0.00	22.65
1027 R	PARKS SR., KEVIN R.	2016	1,651.94	0.00	1,651.94
1062 R	PATTERSON, ALAN	2016	389.58	387.15	2.43
1063 R	PATTERSON, ALAN	2016	679.50	675.27	4.23
1064 R	PATTERSON, ALAN	2016	371.46	369.14	2.32
1065 R	PATTERSON, ALAN	2016	459.04	456.18	2.86
637 R	PEASE, JODY	2016	1,158.17	0.00	1,158.17
867 R	PEASE, JODY	2016	163.08	0.00	163.08
1670 R	PEPPER, TIMOTHY W & MEREDITH C.	2016	3,898.82	0.00	3,898.82
44 R	PETERSON, JAMES T	2016	215.93	107.97	107.96
48 R	PETERSON, JAMES T	2016	24.16	15.40	8.76
183 R	PETERSON, MARY LOU	2016	419.78	209.89	209.89
1083 R	PHILLIPS JR., JAMES A. & NORMA	2016	536.05	514.15	21.90
1086 R	PIDDOCK JR., CHARLES A.	2016	3,778.02	0.00	3,778.02
1087 R	PIERSON, DOUGLAS H. (TRUSTEE)	2016	3,329.55	3,325.02	4.53
295 R	PINEAU, CHRISTOPHER M.	2016	582.86	0.00	582.86
1095 R	POLAND, ALLAN C. & ANNE F.	2016	40.77	20.39	20.38
1096 R	POLAND, ALLAN C. & ANNE F.	2016	2,739.14	1,369.57	1,369.57
1736 R	POTTLE, DANIEL F.	2016	611.55	305.83	305.72
76 R	PROSSER, JASON B.	2016	616.08	308.04	308.04
77 R	PROSSER, JASON B.	2016	3,528.87	1,764.44	1,764.43
1119 R	QUIMBY, DAVID & LINDA P	2016	3,069.83	66.41	3,003.42
1117 R	QUIMBY, WILLIAM A.	2016	72.48	0.00	72.48
1118 R	QUIMBY, WILLIAM A.	2016	102.68	0.00	102.68
1219 R	QUIMBY, WILLIAM A.	2016	152.51	0.00	152.51
1132 R	REBELLO, NELSON	2016	187.24	38.41	148.83
1141 R	REEVE, LINDA C.	2016	800.30	400.15	400.15
1140 R	REEVE, MICHAEL & LINDA	2016	3,687.42	1,843.71	1,843.71
1143 R	REEVE, MICHAEL & LINDA	2016	2,752.73	1,376.37	1,376.36
1142 R	REEVE, WAYDE E.	2016	519.44	259.72	259.72
1302 R	REMINGTON, MELISSA	2016	3,531.89	2,733.07	798.82
1151 R	RICH, SUZANNE F.	2016	765.57	0.00	765.57
1153 R	RICH, SUZANNE F.	2016	3,518.30	0.00	3,518.30
1481 R	RINGUETTE JR., BERTRAND	2016	286.90	0.28	286.62
1168 R	RIZY, JOHN R(TRUSTEE)	2016	2,793.50	1,444.60	1,348.90
1173 R	ROBERTS, JOHN H. (TRUSTEE)	2016	2,092.86	2,086.96	5.90
1175 R	ROBERTS, JOHN H. (TRUSTEE)	2016	54.36	54.21	0.15
705 R	ROBERTSON, AARON	2016	117.78	58.89	58.89
591 R	ROGERS, CARLYLE W JR	2016	394.11	0.00	394.11
593 R	ROGERS, CARLYLE W JR	2016	989.05	0.00	989.05
1450 R	ROGERS, CARLYLE W JR	2016	2,290.67	0.00	2,290.67
1181 R	ROGERS, WILLIAM S. & KAREN P.	2016	5,964.50	2,982.25	2,982.25
824 R	ROY, LISA A.	2016	3,966.77	3,956.94	9.83
511 R	RUBIN, JEFFREY A & WARD, STEPHANIE	2016	4,596.44	2,298.22	2,298.22
733 R	RUSH, ANN MARIE -FKA JOHNSON	2016	1,632.31	816.16	816.15

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2016-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
778 R	RUSH, ANN MARIE -FKA JOHNSON	2016	274.82	137.41	137.41
779 R	RUSH, ANN MARIE -FKA JOHNSON	2016	200.83	100.42	100.41
49 R	SARGENT, DANIEL R	2016	910.53	0.00	910.53
120 R	SAVAGE, ETHAN E & CARRIE E	2016	401.66	203.56	198.10
537 R	SAYWARD, MICHAEL J.	2016	2,968.66	1,485.00	1,483.66
219 R	SCIARRETTA, LYNN	2016	92.11	0.00	92.11
1214 R	SEARLES, JULIE T. BOWEN	2016	30.20	0.00	30.20
536 R	SIMONEAU, MICHAEL	2016	607.02	303.84	303.18
1231 R	SLEZAS, ALBINAS	2016	181.20	0.00	181.20
1409 R	SNOWFLAKE PRODUCTIONS, LLC	2016	10,958.07	5,479.03	5,479.04
1199 R	SOUZA, CHERYL L.	2016	492.26	26.44	465.82
1638 R	SOUZA, SHANNA	2016	833.52	0.00	833.52
1538 R	SPIGNER, LEVIE	2016	415.25	0.00	415.25
1263 R	ST PIERRE, DAVID E.	2016	457.53	228.77	228.76
1661 R	STEVENS, ROBERT L. II	2016	457.53	0.00	457.53
1279 R	STEVENSON, CRAIG	2016	211.40	0.03	211.37
1280 R	STEVENSON, DOUGLAS, CRAIG, CHRISTO	2016	2,212.15	2,211.72	0.43
1297 R	SYLVESTER, STEVEN A.	2016	2,154.77	0.00	2,154.77
1303 R	TAYLOR, STEPHEN F & VALERIE A	2016	2,126.08	1,063.04	1,063.04
1307 R	TERRANOVA, PAUL & EILEEN	2016	308.04	0.00	308.04
1320 R	TRACY, BARBARA	2016	164.59	0.00	164.59
1335 R	TSCHIEMBER, ALAN	2016	241.60	0.00	241.60
1343 R	TURNBULL, DOUGLAS & MICHELLE 1/2IN	2016	279.35	139.68	139.67
1344 R	TURNBULL, DOUGLAS & MICHELLE 1/2IN	2016	202.34	101.17	101.17
1345 R	TURNBULL, DOUGLAS & MICHELLE 1/2IN	2016	202.34	101.17	101.17
1346 R	TURNBULL, DOUGLAS & MICHELLE 1/2IN	2016	3,782.55	1,891.28	1,891.27
1718 R	VIGUE, SCOTT R.	2016	312.57	0.00	312.57
1358 R	VIGUE, VERNAL E. & JEANNE C.	2016	2,853.90	2,239.69	614.21
949 R	WARREN, PAUL	2016	1,695.73	1,256.41	439.32
912 R	WARREN, PAUL D. & VIRGINIA M.	2016	1,096.26	811.78	284.48
1101 R	WARREN, PAUL D. & VIRGINIA M.	2016	1,448.09	1,072.92	375.17
1369 R	WARREN, PAUL D. & VIRGINIA M.	2016	34.73	15.68	19.05
1370 R	WARREN, PAUL D. & VIRGINIA M.	2016	4,501.31	3,321.29	1,180.02
1468 R	WEBB, ROBERT B.	2016	339.75	174.77	164.98
1672 R	WELCH, WENDY L.	2016	211.40	105.70	105.70
1055 R	WHALEN, JAMES	2016	1,695.73	847.87	847.86
922 R	WHEELER, ALBERT	2016	131.37	65.69	65.68
1621 R	WHIRLEY, JACQUELINE	2016	415.25	0.00	415.25
1417 R	WILKINS, CLAYTON G	2016	1,130.99	0.00	1,130.99
1413 R	WILKINS, CLAYTON G & ARLENE B	2016	2,798.03	0.00	2,798.03
1649 R	WILKINS, DONNA M.	2016	374.48	211.40	163.08
1225 R	WILKINS, WENDY LEE	2016	848.62	424.31	424.31
1266 R	WILSON, JEFFERY A. & LEE ANN	2016	641.75	315.45	326.30

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2016-2
As of: 06/01/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
677 R	WING, SCHONEN A.	2016	3,522.83	1,761.42	1,761.41
1529 R	WINNER, ROBERT & TAMI J H	2016	184.22	0.00	184.22
847 R	WINTHROP AREA FEDERAL CREDIT UNION	2016	896.94	448.47	448.47
1002 R	WINTHROP AREA FEDERAL CREDIT UNION	2016	3,016.98	3,016.97	0.01
330 R	WOOD , JOHN A.	2016	308.04	256.70	51.34
331 R	WOOD, JOHN A.	2016	317.10	264.25	52.85
165 R	WOODARD, MARK A & ANDREA J	2016	824.46	0.00	824.46
588 R	WRIGHT, JAMES A.	2016	620.61	0.00	620.61
589 R	WRIGHT, JAMES A.	2016	2,971.68	0.00	2,971.68
1446 R	YOUNG, THOMAS E. & LYNNE	2016	2,290.67	1,143.56	1,147.11
1447 R	YOUNG, THOMAS E. & LYNNE	2016	1,784.82	891.02	893.80
518 R	YUZZI, ALICE	2016	762.55	381.28	381.27
841 R	ZEOLI, GERALD D & CHERYL L	2016	3,340.12	1,640.03	1,700.09
1489 R	ZVACEK, ROBERT D.	2016	55.87	0.00	55.87
Total for 292 Accounts:			382,570.58	154,346.11	228,224.47

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	430.35	0.00	0.00	430.35
C - Correction	-977.16	0.00	0.00	-977.16
P - Payment	153,771.73	0.00	0.00	153,771.73
Y - Prepayment	1,121.19	0.00	0.00	1,121.19
Total	154,346.11	0.00	0.00	154,346.11

Non Lien Summary

2016-1	225,609.15
2016-2	2,615.32
Total	228,224.47

No Liened Accounts 0.00 0.00 0.00

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0.00
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Total for 292 Accounts: 382,570.58 154,346.11 228,224.47

Financial Statements

Town of Fayette, Maine

June 30, 2015

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fayette, Maine, as of and for the year ended June 30, 2015, 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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Implementation of New Accounting Standards

As disclosed in Note A to the financial statements, the Town of Fayette implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year 2015.


Professional Association

Portland, Maine
January 06, 2016

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, 2015. 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 \$3,422,625 as of June 30, 2015, compared to \$3,484,161 (before prior period adjustments) as of June 30, 2014.

The Town's governmental funds General Fund Balance was \$923,964 as of June 30, 2015, compared to \$922,673 as of June 30, 2014, an increase of \$1,291 from the previous year.

Please reference page 8 of the audit regarding this analysis. Similar to last year's audit both the Town and School continued the utilization of undesignated fund balance (surplus) and designated funds to fund capital and operational expenditures. The \$923,674 represents the true status in total of town funds when combined as of June 30, 2015. As discussed throughout the past year of 2015, Town and School finances must now minimize the use of surplus to increase the undesignated fund balance for the Town as a whole.

When the audit is completed for the 2015-2016 fiscal year, it should reveal a restoration of surplus funds. This will be due in large part to the near maximum overlay that was part of the 2015-16 tax commitment as approved by the Board of Selectmen.

Please reference page 10 of the audit regarding this analysis. The budget versus actual revenues for 2015 showed a noteworthy consecutive year of increase in motor vehicle excise collection given the continued spike in new motor vehicle registrations, an increase in property tax collection related to additional staff effort to reach overdue accounts and Maine State revenue sharing collections were near the budget projection, and miscellaneous revenues performed better than anticipated.

The budget versus actual expenditures for 2015 showed a noteworthy positive performance coming in under budget on all accounts. The (\$20,338) overage for General Government includes \$41,038.25 in Hales Pond Reimbursements that were made last year to close out the account. This was not an over expenditure but the value is represented in total General Government expense as was \$9,617.50 paid out to the consulting firm hired to conduct a space need analysis for the Town Office and Starling Hall. Both of these expenditures were funded by special revenue and reserve accounts respectively. The (\$3,559) under the "Other" expenditure line represents the cash value of entire years property tax abatements approved by the Board of Selectmen.

Both designated and undesignated (surplus) funds were used last year and that led to a reduction of the Town budgetary fund balance of \$29,505 leaving a remaining balance of \$512,134. Although this

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

represents a significant reduction in the use surplus from the previous years, the Town, as made mention previously should realize a contribution back to surplus at the end of the 15-16 year and continue this trend in the subsequent years to restore surplus.

There were two mistakes made in the 2014-2015 tax calculation that led to unanticipated use of Town surplus. One was an \$8,000 expenditure that was approved at Town Meeting but was not included in the tax calculation and the other was the double entry of Homestead Exemption revenue of \$24,000. Combined these two errors led to the inadvertent and unplanned use of Town surplus. Had these mistakes not occurred the audit should have seen a positive contribution to surplus, however, the taxpayer would have likely seen a corresponding higher mil rate than \$15.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Fund Financial Statements

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

The Town has the following types of funds:

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

Notes to the Financial Statements

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

The following schedule is a summary of net position for the years ending June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,204,004	\$ 1,278,728	\$ (74,724)
Capital assets	2,963,268	3,063,028	(99,760)
Total Assets	4,167,272	4,341,756	(174,484)
Deferred outflows related to pension	22,379	-	22,379
Total Deferred Outflows	22,379	-	22,379
Long term-liabilities	560,882	602,825	(41,943)
Other liabilities	187,181	246,054	(58,873)
Total Liabilities	748,063	848,879	(100,816)
Deferred inflows related to pension	18,963	-	18,963
Deferred interest reimbursement	-	8,716	(8,716)
Total Deferred Inflows of Resources	18,963	8,716	10,247
Net position:			
Net investment in capital assets	2,339,940	2,329,787	10,153
Restricted	42,043	78,050	(36,007)
Unrestricted	1,040,642	1,076,324	(35,682)
	<u>\$ 3,422,625</u>	<u>\$ 3,484,161</u>	<u>\$ (61,536)</u>

The various assets acquired during the year did not compete with the rate of asset depreciation in the absence of any further investment committed by the Town or School. Assets acquired during the year include a new dump body for a plow truck for public works, new photo copiers for the school, tractor/mower, accounting software for the school and a donated vehicle for the Town Office. This section also includes audit reporting of the liability for the school staff pensions now required by the State of Maine.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ending June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 10,517	\$ 10,724	\$ (207)
Operating grants and contributions	102,457	143,002	(40,545)
General revenues			
Property taxes	2,399,627	2,176,605	223,022
Excise taxes	213,815	202,226	11,589
Intergovernmental	173,949	148,817	25,132
Other	55,089	30,280	24,809
Total Revenues	<u>2,955,454</u>	<u>2,711,654</u>	243,800
Expenses:			
General			
General government	\$ 302,914	\$ 296,584	\$ 6,330
Public safety	101,022	102,972	(1,950)
Health and welfare	33,665	38,011	(4,346)
Recreation and culture	11,984	11,670	314
Education	1,768,348	1,654,819	113,529
Public works	521,448	571,210	(49,762)
Unclassified	218,600	209,917	8,683
Interest on long-term debt	18,168	31,068	(12,900)
Total Expenses	<u>2,976,149</u>	<u>2,916,251</u>	<u>59,898</u>
Change in Net Position	<u>\$ (20,695)</u>	<u>\$ (204,597)</u>	<u>\$ 183,902</u>

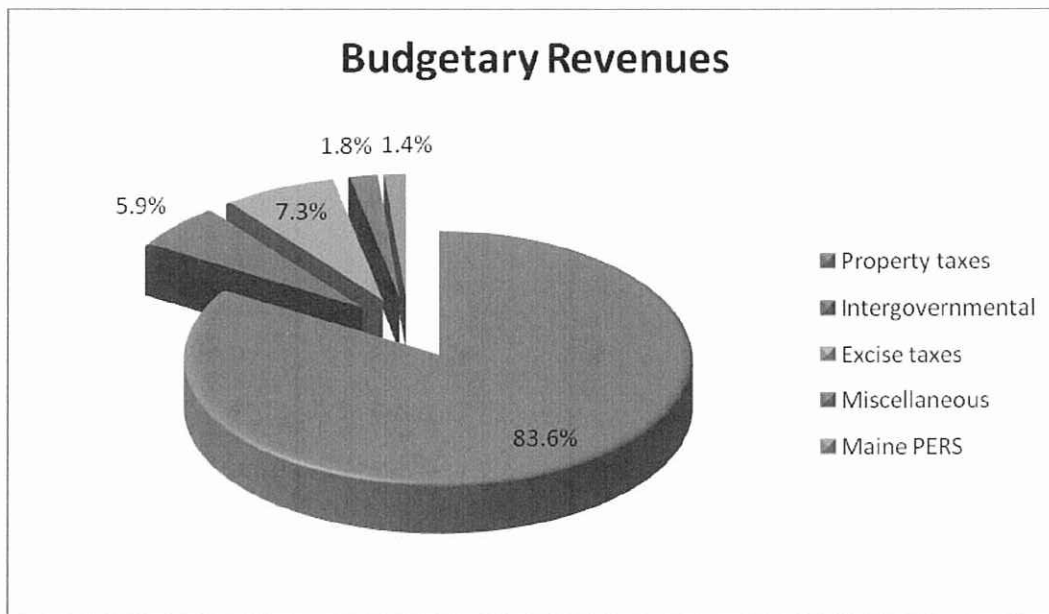
Management's Discussion and Analysis - Continued

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.

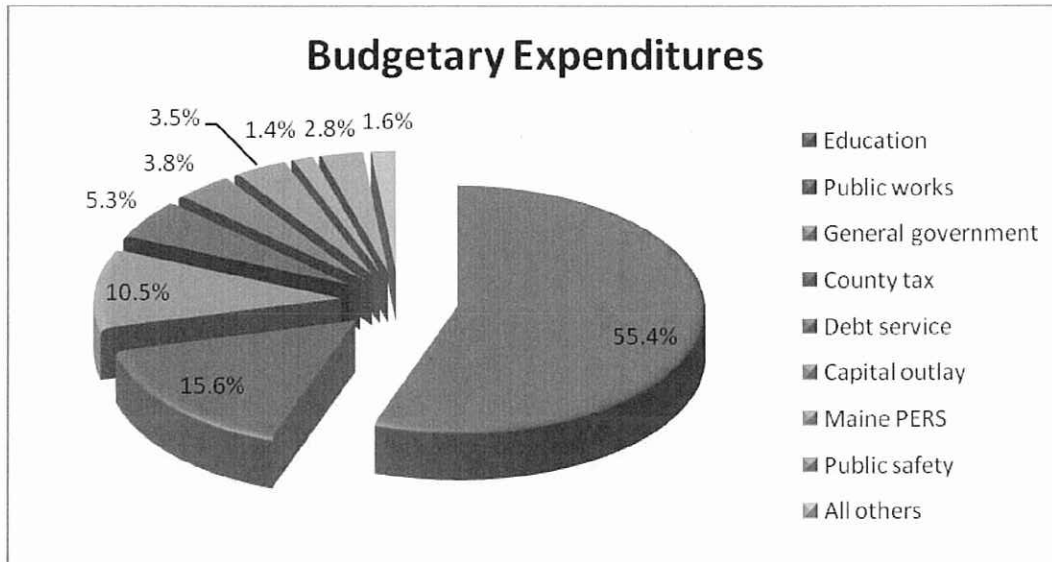
Current year revenues on a budgetary basis in the general fund were made up of the following:



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 2015 expenditure chart demonstrates a modest decrease in expenditures for all categories displayed. The revenue chart showed little change other than a 1.6% increased reliance on the local property tax to pay for it all from the previous year!

Noteworthy Reserve Funds Include:

The most significant reserve account is 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. This year's audit documents the transfer of \$86,481 remaining wood energy project funds (see page 10) to the municipal educational facility reserve account. This year \$38,178 was expended from this account in new purchases of photo copiers, tractor/mower, dishwasher and ADS financial software for the school. The net contribution for this year is \$58,074 (see page 37).

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Capital Assets

At year-end, the Town had \$2,963,268 in net capital assets compared to \$3,063,028, last year.

This year's major additions included:

Assets acquired during the year include a new dump body for a plow truck, new photo copiers for the school, tractor/mower for the school and a donated vehicle for the Town Office.

Long Term Liabilities

At year-end, the Town had \$584,000 in general obligation debt and \$39,328 in capital lease obligations compared to \$677,000 and \$56,241, respectively, last year. Additionally, the Town has begun to show their net pension liability which was \$31,438 at year-end.

There were no additions in debt hence only reduction via the annual payments.

Economic Factors and Next Year's Budgets and Rates

On January 20, 2015 Rich Emerson principal, and Maria Mitropoulos, senior auditor for Purdy Powers, the Town auditing firm gave a presentation of the 2013-14 financial audit to the Fayette School Committee in the company of the Board of Selectmen and Budget Committee. The State of Maine now requires that the school committee receive a formal presentation from the auditor each year. The 38-minute presentation was well received by the Boards. The presentation reinforced the concern of repeated use and decline of the Town surplus. Moving forward, the 2015-2016 audit and subsequent years audits should identify modest gains and restoration of the Town undesignated fund (surplus). Thus far the winter of 15-16 is proving to have a favorable impact on our fuel and public works budgets if that trend continues the June 30, 2016 audit should reveal a marked contribution to the surplus fund.

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, 2015

	<u>Governmental Activities</u>
Assets	
Cash	\$ 943,106
Accounts receivable	70,326
Prepaid expenses	1,315
Taxes receivable	145,148
Tax liens	43,516
Tax acquired property	593
Capital assets, net of accumulated depreciation	<u>2,963,268</u>
Total Assets	4,167,272
Deferred Outflows of Resources	
Deferred outflows related to pension	<u>22,379</u>
Total Deferred Outflows of Resources	22,379
Liabilities	
Accrued expenses	78,190
Prepaid taxes	5,807
Accrued interest payable	9,300
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	71,500
Capital lease obligation	22,384
Portion due or payable after one year:	
Bonds payable	512,500
Capital lease obligation	16,944
Net pension liability	<u>31,438</u>
Total Liabilities	748,063
Deferred Inflows of Resources	
Deferred inflows related to pension	<u>18,963</u>
Total Deferred Inflows of Resources	18,963
Net Position	
Net investment in capital assets	2,339,940
Restricted	42,043
Unrestricted	<u>1,040,642</u>
Net Position	\$ <u>3,422,625</u>

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

Statement of Activities

Town of Fayette, Maine

As of June 30, 2015

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	\$ 302,914	\$ 10,517	\$ -	\$ (292,397)
Public safety	101,022	-	-	(101,022)
Health and welfare	33,665	-	-	(33,665)
Recreation and culture	11,984	-	-	(11,984)
Education	1,768,348	-	47,247	(1,721,101)
Public works	521,448	-	38,340	(483,108)
County tax	155,153	-	-	(155,153)
Unclassified	8,705	-	-	(8,705)
Maine PERS on-behalf payments	16,870	-	16,870	-
Interest on long-term debt	18,168	-	-	(18,168)
Capital outlay	37,872	-	-	(37,872)
Total Governmental Activities	<u>\$ 2,976,149</u>	<u>\$ 10,517</u>	<u>\$ 102,457</u>	<u>(2,863,175)</u>
General revenues:				
Taxes:				
Property				2,399,627
Excise				213,815
Intergovernmental				173,949
Interest				606
Miscellaneous				53,251
Gain on disposal of capital assets				<u>1,232</u>
			Total General Revenues	<u>2,842,480</u>
			Change in Net Position	(20,695)
Net position at beginning of year, previously stated				3,484,161
Prior period adjustment				<u>(40,841)</u>
Net position at beginning of year, as restated				<u>3,443,320</u>
			Net Position at End of Year	<u>\$ 3,422,625</u>

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2015

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 908,831	\$ 34,275	\$ 943,106
Accounts receivable	18,078	52,248	70,326
Prepaid expenses	1,315	-	1,315
Taxes receivable	145,148	-	145,148
Tax liens	43,516	-	43,516
Tax acquired property	593	-	593
Due from other funds	44,480	15,370	59,850
	<u>44,480</u>	<u>15,370</u>	<u>59,850</u>
Total Assets	\$ 1,161,961	\$ 101,893	\$ 1,263,854
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accrued expenses	\$ 78,190	\$ -	\$ 78,190
Prepaid taxes	5,807	-	5,807
Due to other funds	-	59,850	59,850
	<u>-</u>	<u>59,850</u>	<u>59,850</u>
Total Liabilities	83,997	59,850	143,847
Deferred Inflows of Resources			
Unavailable revenue - property taxes	154,000	-	154,000
	<u>154,000</u>	<u>-</u>	<u>154,000</u>
Total Deferred Inflows of Resources	154,000	-	154,000
Fund Balances			
Restricted			
Special revenue funds	-	15,738	15,738
Permanent funds	-	26,305	26,305
Assigned			
General fund - Town	414,830	-	414,830
General fund - School	262,559	-	262,559
Unassigned			
Special revenue funds	-	-	-
General fund	246,575	-	246,575
	<u>246,575</u>	<u>-</u>	<u>246,575</u>
Total Fund Balances	923,964	42,043	966,007
	<u>923,964</u>	<u>42,043</u>	<u>966,007</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,161,961	\$ 101,893	\$ 1,263,854
	<u>\$ 1,161,961</u>	<u>\$ 101,893</u>	<u>\$ 1,263,854</u>

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, 2015

Total Fund Balances - Governmental Funds \$ 966,007

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: 2,963,268

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: 154,000

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

Deferred outflows related to pension	\$ 22,379	
Deferred inflows related to pension	<u>(18,963)</u>	
		3,416

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	(584,000)	
Capital lease obligations	(39,328)	
Accrued interest payable	(9,300)	
Net pension liability	<u>(31,438)</u>	
		<u>(664,066)</u>

Net Position - Governmental Activities \$ 3,422,625

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, 2015

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 2,450,627	\$ -	\$ 2,450,627
Excise taxes	213,815	-	213,815
Intergovernmental	172,107	87,429	259,536
Maine PERS on-behalf payments	40,865	-	40,865
Miscellaneous	<u>54,201</u>	<u>10,173</u>	<u>64,374</u>
Total Revenues	2,931,615	97,602	3,029,217
Expenditures			
Current			
General government	313,498	-	313,498
Public safety	83,066	-	83,066
Health and welfare	33,665	-	33,665
Recreation and culture	11,124	-	11,124
Education	1,627,990	87,114	1,715,104
Public works	458,251	-	458,251
County tax	155,153	-	155,153
Unclassified	3,559	5,146	8,705
Maine PERS on-behalf payments	40,865	-	40,865
Debt service - principal	93,000	-	93,000
- interest	18,868	-	18,868
Capital outlay	<u>112,487</u>	<u>-</u>	<u>112,487</u>
Total Expenditures	<u>2,951,526</u>	<u>92,260</u>	<u>3,043,786</u>
Revenues Over (Under) Expenditures	(19,911)	5,342	(14,569)
Other Financing Sources (Uses)			
Proceeds from capital lease obligation	<u>21,202</u>	<u>-</u>	<u>21,202</u>
Total Other Financing Sources (Uses)	<u>21,202</u>	<u>-</u>	<u>21,202</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,291	5,342	6,633
Fund balances at beginning of year	<u>922,673</u>	<u>36,701</u>	<u>959,374</u>
Fund Balances at End of Year	<u>\$ 923,964</u>	<u>\$ 42,043</u>	<u>\$ 966,007</u>

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Town of Fayette, Maine

As of June 30, 2015

Net Change in Fund Balances - Total Governmental Funds	\$	6,633	
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:			
			(51,000)
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	\$	87,115	
Depreciation expense		<u>(182,792)</u>	
			(95,677)
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:			
Capital asset sale revenues		(5,315)	
Gain on sale of capital assets		<u>1,232</u>	
			(4,083)
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 obligation		(21,202)	
Principal portion of debt service payments		93,000	
Principal portion of capital lease obligation payments		<u>38,115</u>	
			109,913
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		700	
Adjustment to pension expense		<u>12,819</u>	
			<u>13,519</u>
Change in Net Position of Governmental Activities	\$		<u>(20,695)</u>

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 2,404,127	\$ 2,404,127	\$ 2,450,627	\$ 46,500
Excise taxes	180,000	180,000	213,815	33,815
Intergovernmental revenues				
State revenue sharing	41,500	41,500	43,261	1,761
Maine PERS on-behalf payments	-	-	40,865	40,865
Other	159,726	159,726	128,846	(30,880)
Miscellaneous revenues	36,935	36,935	53,477	16,542
Total Revenues	<u>2,822,288</u>	<u>2,822,288</u>	<u>2,930,891</u>	<u>108,603</u>
Expenditures				
Current				
General government	288,395	288,395	308,733	(20,338)
Public safety	84,829	84,829	83,066	1,763
Health and welfare	36,000	36,000	33,665	2,335
Recreation and culture	11,126	11,126	11,124	2
Education	1,749,304	1,749,304	1,627,990	121,314
Public works	458,492	458,492	458,251	241
County tax	169,146	169,146	155,153	13,993
Unclassified	-	-	3,559	(3,559)
Maine PERS on-behalf payments	-	-	40,865	(40,865)
Debt service - principal	98,148	98,148	93,000	5,148
- interest	26,212	26,212	18,868	7,344
Capital outlay	102,052	102,052	102,869	(817)
Total Expenditures	<u>3,023,704</u>	<u>3,023,704</u>	<u>2,937,143</u>	<u>86,561</u>
Revenues Over (Under) Expenditures	(201,416)	(201,416)	(6,252)	195,164
Other Financing Sources (Uses)				
Proceeds from capital lease obligation	21,202	21,202	21,202	-
Operating transfers in	95,321	95,321	75,026	(20,295)
Operating transfers out	(33,000)	(33,000)	(119,481)	(86,481)
Utilization of unassigned fund balance	156,000	156,000	-	(156,000)
Total Other Financing Sources (Uses)	<u>239,523</u>	<u>239,523</u>	<u>(23,253)</u>	<u>(262,776)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 38,107</u>	<u>\$ 38,107</u>	<u>\$ (29,505)</u>	<u>\$ (67,612)</u>
Budgetary fund balance at beginning of year			<u>541,639</u>	
Budgetary Fund Balance at End of Year			<u>\$ 512,134</u>	

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

Notes to Financial Statements

Town of Fayette

Note A - Summary of Significant Accounting Policies

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

Principles Determining Scope of Reporting Entity

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

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

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

Basis of Presentation

Government-wide Financial Statements

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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, 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 as well as a detailed review of current year receivables and their aging. Management has deemed an allowance for doubtful account 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, 2015, the inclusion of which would not be material to the financial statements.

Long-Term Obligations

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

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

Deferred Inflow of Resources

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

In addition to liabilities, the statement of financial position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resource, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has one type of item, unavailable revenue, which results from property taxes, which arises under the modified accrual basis of accounting that qualifies for reporting in this category and is reported in the governmental funds balance sheet. The Town also has one type of item, deferred pensions, which is reported in the statement of financial position.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Pensions

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note F and the required supplementary information beginning on page 42), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

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

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

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

Government-wide Fund Net Position

Government-wide net position is divided into three components:

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Government-wide Fund Net Position - Continued

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

Governmental Fund Balances

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

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

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

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

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

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

Use of Restricted Resources

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

Interfund Activity

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Budget

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

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

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

The Town does not adopt budgets for special revenue funds.

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied September 15, 2014, on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Taxes were due November 30, 2014 and April 30, 2015 with interest on unpaid taxes commencing on December 1, 2014 and May 1, 2015, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$38,107 for the year ended June 30, 2015.

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

New Accounting Pronouncements

During the year ended June 30, 2015, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 68 *Accounting and Financial Reporting for Pensions* and No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. See Notes F and L for balances restated due to the new pronouncements.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note B - Cash

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

Custodial Credit Risk - Deposits

At June 30, 2015, the carrying amount of the Town's deposits was \$943,106, and the bank balance was \$1,032,904. 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, 2015, none of the Town's bank balance of \$1,032,904 was exposed to credit risk.

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2015, 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
Depreciable Assets:				
Buildings	3,139,595	-	-	3,139,595
Land Improvements	95,147	-	-	95,147
Equipment	1,112,907	74,615	29,304	1,158,218
Vehicles	1,059,699	12,500	90,889	981,310
Road network	<u>2,467,130</u>	<u>-</u>	<u>-</u>	<u>2,467,130</u>
Totals at historical cost	8,042,135	87,115	120,193	8,009,057
Less accumulated depreciation:				
Buildings	1,296,720	65,927	-	1,362,647
Land Improvements	90,434	1,005	-	91,439
Equipment	464,386	45,973	27,579	482,780
Vehicles	817,150	44,998	88,531	773,617
Road network	<u>2,310,417</u>	<u>24,889</u>	<u>-</u>	<u>2,335,306</u>
Total accumulated depreciation	<u>4,979,107</u>	<u>182,792</u>	<u>116,110</u>	<u>5,045,789</u>
Capital Assets, Net	<u>\$ 3,063,028</u>	<u>\$ (95,677)</u>	<u>\$ 4,083</u>	<u>\$ 2,963,268</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

General Government	\$ 1,916
Public Safety	17,956
Recreation and Culture	860
Education	86,123
Public Works	<u>75,937</u>
Total governmental activities depreciation expense	<u>\$ 182,792</u>

Note D - Interfund Balances

Interfund balances at June 30, 2015 consisted of the following amounts:

Governmental Activities	Receivables Due from	Payables Due to	Net Internal Balances
General Fund:			
Special Revenue Fund:			
School Categorical Programs	\$ 51,900	\$ -	
Starling Hall Fund	-	(4,194)	
Keep Me Warm	-	(11,176)	
	<u>51,900</u>	<u>(15,370)</u>	
Permanent Funds - Trust Funds:			
Cemetery	7,950	-	
	<u>7,950</u>	<u>-</u>	
	59,850	(15,370)	\$ 44,480
Special Revenue Fund:			
General Fund:			
School Categorical Programs	-	(51,900)	
Starling Hall Fund	4,194	-	
Keep Me Warm	11,176	-	
	<u>15,370</u>	<u>(51,900)</u>	(36,530)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	-	(7,950)	
	<u>-</u>	<u>(7,950)</u>	<u>(7,950)</u>
	<u>\$ 75,220</u>	<u>\$ (75,220)</u>	<u>\$ -</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note D - Interfund Balances - Continued

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

Note E - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015 was as follows:

	Beginning			Ending	Amounts
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Due within</u>
					<u>One Year</u>
General obligation debt	\$ 677,000	\$ -	\$ 93,000	\$ 584,000	\$ 71,500
Net pension liability	54,293	-	22,855	31,438	-
Capital lease obligation	56,241	21,202	38,115	39,328	22,384
Total	<u>\$ 787,534</u>	<u>\$ 21,202</u>	<u>\$ 153,970</u>	<u>\$ 654,766</u>	<u>\$ 93,884</u>

At June 30, 2015 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.

\$ 200,000

2010 General Obligation Bond for road construction with Kennebec Savings Bank, due in annual principal and interest installments through October 2020. Interest is stated at 3.99%.

384,000
\$ 584,000

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note E - Long-Term Liabilities - Continued

The annual requirements to amortize bonds payable are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 71,500	\$ 23,799	\$ 95,299
2017	73,500	20,809	94,309
2018	75,500	17,689	93,189
2019	77,500	14,513	92,013
2020	79,500	11,257	90,757
Thereafter	<u>206,500</u>	<u>39,920</u>	<u>246,420</u>
	<u>\$ 584,000</u>	<u>\$ 127,987</u>	<u>\$ 711,987</u>

Capital Lease Obligations:

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

Year ending June 30,	
2016	\$ 24,370
2017	4,743
2018	4,743
2019	4,743
2020	4,499
Thereafter	<u>546</u>
	43,644
Less amount representing interest (various rates)	<u>4,316</u>
Obligation under capital leases	<u>\$ 39,328</u>

As of June 30, 2015 the gross amount of fixed assets associated with capital lease obligations was \$299,347 with accumulated depreciation of \$159,552.

Note F - Pension Plan

Plan Description

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Benefits Provided

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

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

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

Contributions

Per Chapter 423 of the State Statutes, contribution requirements of the active employees and the participating school districts are established and may be amended by the MainePERS Board. Maine State requires the State to contribute a portion of the Town's contractually required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employees are required to contribute 7.65% of their annual pay. The school departments' contractually required contribution rate for the year ended June 30, 2015 was 15.68% of annual school district payroll of which 2.65% of payroll was required by the School Department and 13.03% 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 \$14,801 for the year ended June 30, 2015. Contributions to the pension plan from the State were \$40,865 for the year ended June 30, 2015.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

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

At June 30, 2015, 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)	\$	31,438
State's proportionate share of the net pension liability (asset) associated with the Town		<u>299,176</u>
Total	\$	<u>330,614</u>

The net pension liability was measured as of June 30, 2014, 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, 2014, the Fayette School Department's proportion was 0.002910% which was a decrease of 0.000505% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the Town recognized total pension expense of \$18,852 and revenue of \$16,870 for support provided by the State on its government-wide financial statements and recognized pension expense of \$55,666 and revenue of \$40,865 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, 2015, 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	\$ -	\$ 157
Changes of assumptions	2,165	-
Net difference between projected and actual earnings on pension plan investments	-	13,453
Changes in proportion and differences between Town contributions and proportionate share of contributions	5,413	5,353
Town contributions subsequent to the measurement date	<u>14,801</u>	<u>-</u>
	\$ <u>22,379</u>	\$ <u>18,963</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

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

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

Of the amount reported as a deferred outflow of resources related to pensions resulting from Town contributions subsequent to the measurement date, \$14,801 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>		
2016	\$	(2,330)
2017		(2,329)
2018		(3,363)
2019		(3,363)

Actuarial assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation		3.5%
Salary increases	3.5% plus merit component based on employee's years of service	
Investment rate of return		7.125%
COLA		2.55%

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, 2014 valuation were based on the results of an actual experience study for the period July 1, 2005 through June 30, 2010.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

Actuarial assumptions - Continued

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

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equities	20%	5.2%
International equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	<u>25%</u>	0.0%
	<u>100%</u>	

Discount rate

The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from Towns will be made at contractually required rates (actuarially determined), and contributions from the State will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Pension Plan - Continued

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, 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 (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease (<u>6.125%</u>)	Discount Rate (<u>7.125%</u>)	1% Increase (<u>8.125%</u>)
Town's proportionate share of the net pension liability (asset)	\$ 60,216	\$ 31,438	\$ 7,357

Pension plan fiduciary net position

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note G - Budget to Actual Reconciliation

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

Budgetary Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ (29,505)

Sources/inflows of resources reconciling items:

Interest and investment income allocated to assigned balances not included in
general fund operating budget 724

Transfers from other funds are inflows of budgetary resources but are not
transfers under generally accepted accounting principles 119,481

Uses/outflows of resources reconciling items:

Expenditures allocated from assigned balances are not included in general
fund operating budget (14,383)

Transfers to other funds are outflows of budgetary resources but are not
expenditures under generally accepted accounting principles (75,026)

Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ 1,291

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note H - Assigned Fund Balances

At June 30, 2015, the assigned general fund balance for the Town consisted of the following:

Salt Shed	\$	26,088
Fire Capital		35,205
Bus Purchase		21
Highway Capital		27,255
Starling Hall		32,160
Town Hall		24,958
Library Reserve		14,658
Library Relocation		3,972
New Fire Station		8,624
Highway Building Repair		20,304
Pole Barn Reserve		374
Muni Educational Capital Reserve		207,405
Health Care Reserve		10,806
Comprehensive Plan (<i>carry-forward</i>)		3,000
	\$	<u>414,830</u>

Note I - Restricted Fund Balances

As of June 30, 2015, restricted fund balances consisted of the following:

		Other
		<u>Governmental</u>
School Categorical Programs	\$	368
Starling Hall		4,194
Keep Me Warm		11,176
Permanent Trust Funds		26,305
	\$	<u>42,043</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note J - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association. 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, 2015.

Note K - Expenditures Over Appropriation

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
System Administration	\$ 5,183
School Administration	3,646

Note L - Prior Period Adjustment

The Town implemented GASBS No. 68, *Accounting and Financial Reporting for Pensions (an amendment of GASBS No. 27)*, in the year ending June 30, 2015. The implementation of the statement required the Town to record beginning net pension liability and the effects on net position of contributions made by the Town during the measurement period (June 30, 2014). As a result, a prior period adjustment of \$40,841 was made to decrease the governmental activities' beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note L - Prior Period Adjustment - Continued

The restatement of beginning net position of the governmental activities is summarized as follows:

Governmental Activities:

Net Pension Liability as of Measurement Date (June 30, 2013)	\$ (54,293)
Deferred Outflows (Employer contributions made during year ending June 30, 2014)	<u>13,452</u>
Total Prior Period Adjustment	<u>\$ (40,841)</u>

Note M - Subsequent Event

Subsequent to year end, the Town received a new bond through the Maine Municipal Bond Bank for \$1,164,000. The Town plans to refinance existing bonds and repair and pave town roads with this bond. Payment will be made in annual installments through November 2021.

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

Town of Fayette, Maine

For the Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Property taxes	\$ 1,618,557	\$ 1,618,557	\$ -
State subsidies	47,247	47,247	-
Maine PERS on-behalf payments	-	40,865	40,865
Miscellaneous	-	2,732	2,732
Total Revenues	<u>1,665,804</u>	<u>1,709,401</u>	<u>43,597</u>
Expenditures			
Current			
Regular instruction	1,073,013	1,048,344	24,669
Special education	185,044	108,387	76,657
Student and staff support	77,672	64,925	12,747
System administration	64,391	69,574	(5,183)
School administration	72,519	76,165	(3,646)
Transportation	135,764	130,856	4,908
Facilities maintenance	123,801	114,819	8,982
All other expenses	17,100	14,920	2,180
Maine PERS on-behalf payments	-	40,865	(40,865)
Debt service	12,500	14,471	(1,971)
Capital outlay	43,000	59,381	(16,381)
Total Expenditures	<u>1,804,804</u>	<u>1,742,707</u>	<u>62,097</u>
Revenues Over (Under) Expenditures	(139,000)	(33,306)	105,694
Other Financing Sources (Uses)			
Proceeds from capital lease obligation	-	21,202	21,202
Utilization of assigned fund balance	43,000	-	(43,000)
Utilization of unassigned fund balance	96,000	-	(96,000)
Total Other Financing Sources (Uses)	<u>139,000</u>	<u>21,202</u>	<u>(117,798)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -	(12,104)	\$ (12,104)
Fund balance at beginning of year		<u>274,663</u>	
Fund Balance at End of Year		<u>\$ 262,559</u>	

See accompanying independent auditors' report.

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

Town of Fayette, Maine

As of June 30, 2015

	<u>Permanent Funds</u>	<u>Special Revenues</u>	<u>Total Other Governmental Funds</u>
Assets			
Cash	\$ 34,255	\$ 20	\$ 34,275
Accounts receivable	-	52,248	52,248
Due from other funds	-	15,370	15,370
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 34,255</u>	<u>\$ 67,638</u>	<u>\$ 101,893</u>
 Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 7,950	\$ 51,900	\$ 59,850
Accounts payable	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	7,950	51,900	59,850
 Fund Balances			
Restricted	26,305	15,738	42,043
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>26,305</u>	<u>15,738</u>	<u>42,043</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 34,255</u>	<u>\$ 67,638</u>	<u>\$ 101,893</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, 2015

	Categorical Programs	Starling Hall	Keep Me Warm	Total
	(See page 34)			
Revenues				
Intergovernmental	\$ 87,429	\$ -	\$ -	\$ 87,429
Miscellaneous	-	4,194	5,929	10,123
Total Revenues	<u>87,429</u>	<u>4,194</u>	<u>5,929</u>	<u>97,552</u>
Expenditures	<u>87,114</u>	<u>-</u>	<u>5,146</u>	<u>92,260</u>
Revenues Over (Under) Expenditures	315	4,194	783	5,292
Fund balances at beginning of year	<u>53</u>	<u>-</u>	<u>10,393</u>	<u>10,446</u>
Fund Balances at End of Year	<u><u>\$ 368</u></u>	<u><u>\$ 4,194</u></u>	<u><u>\$ 11,176</u></u>	<u><u>\$ 15,738</u></u>

See accompanying independent auditors' report.

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

Town of Fayette, Maine

For the Year Ended June 30, 2015

	Balance			Transfers	Balance 6/30/15	
	7/1/14	Revenues	Expenditures	In (Out)	Unassigned	Restricted
Title IA - Disadvantaged	\$ -	\$ 19,886	\$ 19,886	\$ -	\$ -	\$ -
REAP	-	4,200	4,200	-	-	-
Local Entitlement	-	48,166	48,166	-	-	-
Federal Grant Program	53	13,829	13,862	-	-	20
Standards Based Diploma	-	1,348	1,000	-	-	348
	<u>\$ 53</u>	<u>\$ 87,429</u>	<u>\$ 87,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 368</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, 2015

	Cemetery	Worthy Poor	Conservation	Library	Total
Revenues					
Principal additions	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	37	5	5	3	50
Total Revenues	37	5	5	3	50
Expenses	-	-	-	-	-
Revenues Over Expenses	37	5	5	3	50
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Revenues and Other Sources Over (Under) Expenses and Other Uses	37	5	5	3	50
Fund balances at beginning of year	17,355	3,264	3,333	2,303	26,255
Fund Balances at End of Year	<u>\$ 17,392</u>	<u>\$ 3,269</u>	<u>\$ 3,338</u>	<u>\$ 2,306</u>	<u>\$ 26,305</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, 2015

	Salt Shed	Fire Capital	Bus Purchase	Highway Capital	Starling Hall	Town Hall	Library Reserve	Library Relocation
Revenues								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	38	107	-	167	47	46	45	6
Total Revenues	<u>38</u>	<u>107</u>	<u>-</u>	<u>167</u>	<u>47</u>	<u>46</u>	<u>45</u>	<u>6</u>
Expenditures								
	-	-	-	-	3,809	5,809	-	-
Revenues Over (Under) Expenditures	<u>38</u>	<u>107</u>	<u>-</u>	<u>167</u>	<u>(3,762)</u>	<u>(5,763)</u>	<u>45</u>	<u>6</u>
Other Changes in Fund Balance								
Appropriation by Town Meeting	-	(5,860)	-	(5,988)	-	-	-	-
Total Other Changes	<u>-</u>	<u>(5,860)</u>	<u>-</u>	<u>(5,988)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Changes	<u>38</u>	<u>(5,753)</u>	<u>-</u>	<u>(5,821)</u>	<u>(3,762)</u>	<u>(5,763)</u>	<u>45</u>	<u>6</u>
Fund balances at beginning of year	26,050	40,958	21	33,076	35,922	30,721	14,613	3,966
Fund Balances at End of Year	<u>\$ 26,088</u>	<u>\$ 35,205</u>	<u>\$ 21</u>	<u>\$ 27,255</u>	<u>\$ 32,160</u>	<u>\$ 24,958</u>	<u>\$ 14,658</u>	<u>\$ 3,972</u>

See accompanying independent auditor's report.

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

Town of Fayette, Maine

For the Year Ended June 30, 2015

	New Fire Station	Highway Building Repair	School Capital	Pole Barn Reserve	Educational Capital Reserve	Health Care Reserve	Total
Revenues							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	13	30	14	-	211	-	724
Total Revenues	13	30	14	-	211	-	724
Expenditures							
	-	-	-	-	-	4,765	14,383
Revenues Over (Under) Expenditures	13	30	14	-	211	(4,765)	(13,659)
Other Changes in Fund Balance							
Appropriation by Town Meeting	-	-	(9,771)	-	58,074	8,000	44,455
Total Other Changes	-	-	(9,771)	-	58,074	8,000	44,455
Revenues and Other Sources Over (Under) Expenditures and Other Changes	13	30	(9,757)	-	58,285	3,235	30,796
Fund balances at beginning of year	8,611	20,274	9,757	374	149,120	7,571	381,034
Fund Balances at End of Year	\$ 8,624	\$ 20,304	\$ -	\$ 374	\$ 207,405	\$ 10,806	\$ 411,830

See accompanying independent auditor's report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2015

Valuation

Real estate		\$ 159,685,800
Personal property		<u>256,000</u>
	Total Valuation	<u>\$ 159,941,800</u>

Assessment

Valuation x Rate - \$159,941,800 x 0.0150	\$ 2,399,127	
Supplemental taxes	<u>500</u>	
	Total Assessment Charged to Collector	\$ 2,399,627

Collection and Credits

Abatements	3,558	
Cash collections	<u>2,251,588</u>	
	Total Collection and Credits	<u>2,255,146</u>

2015 Taxes Receivable - June 30, 2015 \$ 144,481

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 MEDMS
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, 2015, and we have issued our report thereon dated January 06, 2016, which contained an unqualified 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 MEDMS 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 MEDMS 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 MEDMS Financial System to Audited Financial Statements, but not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.


Professional Association

Portland, Maine
January 06, 2016

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

Town of Fayette School Department

As of June 30, 2015

	General Fund			Special Revenue Funds		
	Total Budgeted Revenues	Total Actual Revenues	Total Budgeted Expenditures	Total Actual Revenues	Total Actual Expenditures	Total Actual Expenditures
Amounts Reported per MEDMS Financial System	\$ 1,804,804	\$ 1,747,821	\$ 1,804,804	\$ 1,689,129	\$ 35,359	\$ 70,981
Reconciling Items:						
Remove budgeted use of fund balance recorded as revenue	-	(80,000)	-	-	-	-
Record Maine PERS on behalf payments	-	40,865	-	40,865	-	-
Record additional accrued wages	-	-	-	36,395	-	-
Remove accrued wages from previous fiscal year	-	-	-	(47,165)	-	-
Reverse revenues recorded in previous fiscal year	-	-	-	-	(14,007)	-
Record debt payment for current fiscal year	-	-	-	14,471	-	-
Record additional revenue and expenditures	-	(38)	-	(12,920)	-	-
Record new copiers for school	-	21,202	-	21,202	-	-
Additional grant revenues	-	753	-	-	66,077	-
Additional grant expenditures	-	-	-	730	-	16,133
Amounts Reported per Audited Financial Statements	\$ 1,804,804	\$ 1,730,603	\$ 1,804,804	\$ 1,742,707	\$ 87,429	\$ 87,114

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*

	<u>6/30/2015</u>
Town's proportion of the net pension liability (asset)	0.0029%
Town's proportionate share of the net pension liability (asset)	\$ 31,438
State's proportionate share of the net pension liability (asset) associated with the Town	<u>299,176</u>
Total	\$ 330,614
Town's covered-employee payroll	<u>\$ 310,156</u>
Town's portortionate share of the net pension liability (asset) as a percentage of its covered employee payroll	10.136%
Plan fiduciary net position as a percentage of the total pension liability	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 one year is shown.

See accompanying independent auditors' report.

Schedule of Town Contributions

Town of Fayette, Maine

Last ten fiscal years*

	<u>6/30/2015</u>
Contractually required contribution	\$ 13,610
Contributions in relation to the contractually required contribution	<u>13,610</u>
Contribution deficiency (excess)	<u>\$ -</u>
Town's covered-employee payroll	<u>\$ 310,156</u>
Contributions as a percentage of covered-employee payroll	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 one year is shown.

See accompanying independent auditors' report.

Notes to the Required Supplemental Information

Town of Fayette, Maine

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

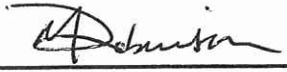
The information presented in the Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions was determined as part of the actuarial valuation at the dates indicated.

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

See accompanying independent auditors' report.

Attested as a True Copy by

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


Mark Robinson, Town Clerk

Tuesday, June 14, 2016 and Saturday, June 18, 2016

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 Starling Hall, June 14, 2016, at 8:00 a.m., there and then to act on the following Article 1 and by secret ballot on Articles 2 as set out below, the polling hours therefore to be from eight o'clock in the forenoon until eight o'clock in the afternoon;

And, to notify and warn said inhabitants to meet at Fayette Central School in said Town on Saturday, the 18th day of June, 2016, at nine o'clock in the forenoon, then and there to act on Articles 3 through 38 as set out below, to wit:

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

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

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

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

**SUGGESTED SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR
THE FISCAL YEAR 2016-2017**

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 5	\$ 390,504.00
Middle School	\$ 177,206.00
Secondary Education	\$ 468,759.00
Gifted & Talented	\$ 3,924.00

School Committee Recommends \$1,040,393.00

Budget Committee Recommend: \$1,040,393.00 (J. Swimm Abstention)

Selectmen Recommend: \$1,040,393.00 (K. Morrison Opposed)

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

Elementary Education Pre-K – Grade 5	\$ 75,416.00
Middle School	\$ 71,790.00
Special Education Administration	\$ 17,173.00
Special Services	\$ 7,257.00

School Committee Recommends \$171,636.00

Budget Committee Recommend: \$171,636.00

Selectmen Recommend: \$171,636.00 (K Morrison Opposed)

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 Recommend: \$0.00

Selectmen Recommend: \$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 Recommend: \$0.00

Selectmen Recommend: \$0.00

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

Guidance	\$ 6,114.00
Health Services	\$ 35,018.00
Improvement of Instruction	\$ 2,728.00
Library Services	\$ 6,325.00
Technology	\$ 34,682.00
Student Assessments	\$ 2,000.00

School Committee Recommends \$86,867.00

Budget Committee Recommend: \$86,867.00

Selectmen Recommend: \$86,867.00 (K. Morrison Opposed)

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

School Committee	\$ 32,352.00
Superintendent's Office	\$ 66,237.00

School Committee Recommends \$98,589.00

Budget Committee Recommend: \$98,589.00 (B. St. Clair Opposed)

Selectmen Recommend: \$98,589.00 (K. Morrison Opposed)

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

School Committee Recommends \$89,990.00

Budget Committee Recommend: \$89,990.00 (B. St. Clair, J Swimm Opposed)

Selectmen Recommend: 89,990.00 (K. Morrison Opposed)

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

School Committee Recommends \$118,674.00

Budget Committee Recommend: \$118,674.00

Selectmen Recommend: \$118,674.00 (K. Morrison Opposed)

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

School Committee Recommends \$124,469.00

Budget Committee Recommend: \$124,469.00

Selectmen Recommend: \$124,469.00 (K. Morrison Opposed)

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

Wood Pellet Boiler \$ 12,500.00

School Committee Recommends \$12,500.00

Budget Committee Recommend: \$12,500.00

Selectmen Recommend: \$12,500.00

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

Contracted Food Service \$ 17,900.00

School Committee Recommends \$17,900.00

Budget Committee Recommend: \$17,900.00

Selectmen Recommend: \$17,900.00

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 \$ 1,270,532.60**) 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 \$1,237,838.00

Budget Committee Recommend: \$1,237,838.00 (B. St. Clair Opposed)

Selectmen Recommend: \$1,237,838.00 (K. Morrison Opposed)

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

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

ARTICLE 16 Shall the Town of Fayette raise and appropriate \$410,486.00 in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by \$410,486.00 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends \$410,486.00 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by \$410,486.00.

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

School Committee Recommends \$410,486.00

Budget Committee Recommend: \$410,486.00 (B. St Clair Opposed)

Selectmen Recommend: \$410,486 (K. Morrison Opposed)

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

ARTICLE 17 To see what sum the Town of Fayette will authorize the Fayette School Committee to expend for the fiscal year beginning July 1, 2016 and ending June 30, 2017 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 \$1,761,018.00

Budget Committee Recommend: \$1,761,018.00 (B. St Clair Opposed)

Selectmen Recommend: \$1,761,018.00 (K. Morrison Opposed)

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

School Committee Recommends YES

Budget Committee Recommend: YES

Selectmen Recommend: YES

ARTICLE 19 To see what sum the Town of Fayette will authorize the School Committee to transfer from the undesignated fund balance.

School Committee Recommends \$80,000.00

Budget Committee Recommend: \$80,000.00 (B. St. Clair Opposed)

Selectmen Recommend: \$80,000.00 (K. Morrison Opposed)

ARTICLE 20 To see if the voters of the Town of Fayette will authorize the School Committee to expend an amount not to exceed \$10,000 for the purpose of hiring an engineer to do a site evaluation (e.g. parking, safety, traffic flow, etc.) and to replace the library carpet. This appropriation would be drawn from the Education Capital Reserve Account.

School Committee Recommends \$10,000.00

Budget Committee Recommend: \$2,500 (B. St. Clair Opposed)

Selectmen Recommend: 2,500 (K. Morrison Opposed)

ARTICLE 21 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2016-2017 Property Tax Commitment:

Vehicle Excise Taxes	\$200,000
Supplemental Taxes	5,000
Interest on Taxes	\$15,000
Homestead Reimbursement	\$38,618
Investment Income	\$1,200
Building Permit Fees/Fines	\$7,200
Clerk & Agent Office Fees	\$5,200
Tree Growth Reimbursement	\$18,000
State Parks and Recreation	\$75
Veteran's Exemption Reimbursement	\$1500
Property Sale	\$5,000
State Revenue Sharing	\$32,000
Workers Comp Ins Proceeds	\$3,000

Explanation: The list of municipal revenues and estimated collections above serve as non-tax and previously raised revenue to be used to reduce the amount necessary to raise and appropriate through taxation.

Selectmen Recommend: Yes
Budget Committee Recommend: Yes

ARTICLE 22 To see if the Town will vote to transfer excise tax money, sum not to exceed \$1,000 received from the sale of snowmobile registrations from the Department of Inland Fisheries and Wildlife to the Rainbow Riders Snowmobile Club.

Note: Past Contributions:

FY 08	FY 09	FY 10	FY11	FY12	FY 13	FY 14	FY 15
\$563	\$675	\$629	\$576	\$609	\$516	\$651	\$609

Selectmen Recommend: Yes
Budget Committee Recommend: Yes

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

Note: Past Contributions:

FY 08	FY09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
\$2000	\$3000	\$3000	\$3000	\$3000	\$3000	\$3000	\$3000

Selectmen Recommend: Yes
Budget Committee Recommend: (B. St. Clair Opposed)

ARTICLE 24 To see if the Town will vote to raise and appropriate from taxation the sum of \$273,377 to support the General Government budget. Total expense to authorize \$273,377.

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General Government	\$269,296	\$264,036	\$273,522	\$273,341	\$279,169	\$285,395	\$289,311

Estimated Summary of Accounts:		Last Year	Proposed
Selectmen Stipend		\$3,750	\$3,750
Selectmen Payroll Tax		\$287	\$287
Town Manager Payroll		\$54,474	\$56,108
Town Manager Payroll Tax		\$4,167	\$4,292
Town Manager Health Ins.		\$9,950	\$10,400
Town Office Staff Payroll		\$57,888	\$59,625
Town Office Payroll Tax		\$4,428	\$4,561
Town Office Health Ins.		\$5,304	\$0
Code Enforcement Payroll		\$20,503	\$21,118
Code Enforcement Payroll Tax		\$1,568	\$1,616
Training		\$0	\$100
General Operations		\$25,047	\$26,250
Assessing		\$21,000	\$22,000
Record Preservation/Mapping		\$1,800	\$500
Elections		\$1,077	\$1,077
General Assistance		\$3,000	\$3,000
Senior Spectrum		\$500	\$500
Planning Board		\$100	\$0
Legal Services		\$7,000	\$3,000
Audit		\$7,000	\$6,250
Town Office Heating Fuel		\$1,400	\$800
Starling Hall		\$3,950	\$3,750
KVCOG MMA memberships		\$4,488	\$4,543
Insurance		\$35,700	\$39,500
Veteran's Memorial		\$238	\$350

Selectmen Recommend: \$273,377
Budget Committee Recommend: \$273,377 (B. St. Clair Opposed)

ARTICLE 25 To see if the Town will vote to raise and appropriate from taxation the sum of \$86,345 to support the Public Safety budget. Total expense to authorize \$86,345

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Public Safety	\$66,299	\$67,564	\$74,703	\$78,273	\$82,059	\$84,829	\$85,935

Summary of Accounts:		Last Year	Proposed
	Fire Protection	\$53,182	\$53,182
	Rural Patrol	\$6,000	\$6,000
	Street Lights	\$425	\$500
	Ambulance	\$9,120	\$10,260
	Dispatch	\$11,199	\$11,499
	Animal Control	\$2,891	\$2,891
	Humane Society	\$1,812	\$1,813
	Supply	\$ 200	\$ 200

Selectmen Recommend: \$86,345
Budget Committee Recommend: \$86,345 (B. St. Clair, E Andrews Opposed)

ARTICLE 26 To see if the Town will vote to raise and appropriate from taxation the sum of \$11,428 to support the Recreation and Cultural Services budget Total expense to authorize \$11,428.

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Recreation and Cultural	\$8,962	\$8,900	\$10,053	\$10,853	\$10,826	\$11,126	\$11,459

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

Selectmen Recommend: \$11,428
Budget Committee Recommend: \$11,428

ARTICLE 27 To see if the Town will vote to raise and appropriate from taxation the sum of \$302,054 to support the Public Works budget. Total expense to authorize \$302,054

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Public Works	\$473,512	\$338,505	\$369,697	\$444,019	\$428,845	\$438,865	\$442,672

	Last Year	Proposed
Estimated Summary of Accounts:		
Staff Payroll	\$111,650	\$115,000
Staff Payroll Tax	\$8,541	\$8,798
Staff Health Insurance.	\$8,036	\$14,756
General Operations	\$13,258	\$17,100
Signs	\$1,000	\$1,000
Equipment Repair/Maintenance	\$28,000	\$30,000
Sand	\$17,250	\$2,000
Gravel	\$31,500	\$28,000
Pavement Maintenance	\$138,340	\$0
Rental/Hired Equipment	\$15,000	\$16,000
Clothing	\$800	\$800
Hay	\$500	\$500
Fabric	\$500	\$500
Culverts	\$2,000	\$5,000
Discretionary Equipment Purchase	\$2,000	\$3,000
Salt	\$23,000	\$18,000
Radio/Repair	\$200	\$200
Training	\$200	\$200
Supplies	\$8,000	\$15,000
Motor Fuel	\$22,697	\$20,000
Cemeteries	\$5,000	\$6,000
Soldiers Memorial	\$100	\$200

Selectmen Recommend: \$302,054
Budget Committee Recommend: \$302,054

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

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Municipal Debt Service	\$38,768	\$57,273	\$133,020	\$120,171	\$118,081	\$117,016	\$93,089

Note:

First payment of the 6 year note that refinanced the 2010 Road Bond (3.99%), purchased the 2015 Western Star Wheeler plow truck, 2010 used ¾ ton pick with boss plow and material screen along with \$600,000 for road paving.

Maine Municipal Bond (1.67%) (To be paid off in FY 21-22)

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

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

ARTICLE 35 To see if the Town will vote to close the special revenue account named Starling Hall and pay all proceeds to the newly established 501c3 tax exempt "Friends of Starling Hall.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 36 To see if the Town will vote to set up an account to accept funds for support of T-Ball and other recreational activities.

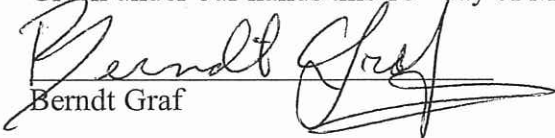
Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 37 To see if the Town of Fayette will vote to increase the Property tax levy limit established for Fayette by State Law in the event that the municipal budget approved under the preceding articles will result in a property tax commitment that is greater than the property tax levy limit. This year's LD 1 calculation allowed \$11,000 in new municipal spending.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 38 Motion to Adjourn.

Given under our hands this 18th day of May, 2016.


Berndt Graf

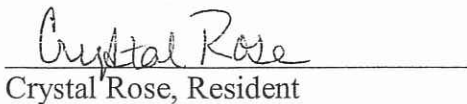
Ken Morrison


Jon Beekman


Mary Wright


Joseph Young

By virtue of the written Warrant to me directed, I have notified and warned the inhabitants of the Town of Fayette, qualified to vote in Town affairs, to assemble at said time and place, and for the purposes therein named, by posting an attested copy of said Warrant at the Fayette Country Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 18th of May, 2016 being at least seven days before the meeting.


Crystal Rose, Resident

BOND DEBT SERVICE

Maine Municipal Bond Bank
 Series 2015C
 Town of Fayette
 (New Money: \$780k; 6-30; 6yrs; level principal)
 (Refunding: \$384k; 6-30; 5yrs; level principal)

Dated Date 10/22/2015
 Delivery Date 10/22/2015

Period Ending	Principal	Coupon	Interest	Debt Service
06/30/2016			8,809.50	8,809.50
06/30/2017	206,800	0.650%	16,107.90	222,907.90
06/30/2018	206,800	1.130%	14,267.38	221,067.38
06/30/2019	206,800	1.400%	11,651.36	218,451.36
06/30/2020	206,800	1.650%	8,497.66	215,297.66
06/30/2021	206,800	1.920%	4,806.28	211,606.28
06/30/2022	130,000	2.170%	1,410.50	131,410.50
	1,164,000		65,550.58	1,229,550.58

EMERGENCY NUMBERS

FIRE/ AMBULANCE / EMERGENCY 911
MAINE STATE POLICE 1-800-452-4664
FAYETTE CENTRAL SCHOOL 685-4770
ANIMAL CONTROL OFFICERS 778-1422 (PAT)
778-1815 (KEVIN)

BOARD OF SELECTMEN

MEETINGS ARE HELD AT THE FAYETTE STARLING HALL AT 7:00 P. M. ON THE SECOND AND FOURTH MONDAYS OF EACH MONTH EXCEPT ON HOLIDAYS
Planning Board: Meet every 3rd Monday of the Month at 6:30pm @ Fayette School (providing there is business to discuss)/ all applications due 2 weeks prior to meeting

CODE ENFORCEMENT OFFICER

685-4373 / Brenda Medcoff
Email: brendamedcoff@myfairpoint.net
Monday 3:00 p.m. – 6:30 p.m.
Tuesday 8:00 a.m. – 3:30 p.m.
Wednesday 7:00 a.m. – 4:00 p.m.

UNDERWOOD MEMORIAL LIBRARY

685-3778 / Librarian: Elaine Wilcox – Assist. Librarian Michele Briggs
Wednesday 2:00 p.m. – 7:00 p.m.
Thursday 10:00 a.m. – 3:00 p.m.
Email: faylib@fayette.lib.me.us / Address: 2006 Main Street, Fayette ME 04349

FIRE DEPARTMENT

Fire Chief/Fire Warden: Marty Maxwell 685-3572
Deputy Wardens: Stacey Rose 685-4292
John Peterson 685-9421
John Churchill 685-9380

TOWN OFFICE

Phone: 685-4373 / Fax: 685-9391 Visit the Town web Page at: www.fayettemaine.org
Town Manager: Mark Robinson
Clerks: Clarissa-Jean Herrin & Meredith Pepper;
Bookkeeper: Crystal Rose
Registrar of Voters: Clarissa-Jean Herrin
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

HIGHWAY DEPARTMENT

Monday – Friday 7:00 a.m. – 3:00 p.m.
207-685-3391
Road Foreman: Pat Wheeler
Crew: Will Herrin, Charles Hawkes, Dick Smiley & Erlon Schmidt

E-911 ADDRESS OFFICER

Mark Robinson 685-4373

LOCAL TRASH HAULERS

Town of Jay Transfer Station #: 897-5552
Fran Trask 622-9570
J & A Disposal 491-5024
Archie's 364-2425

Plumbing Inspector

Tom Mitchell (home) 897-4193