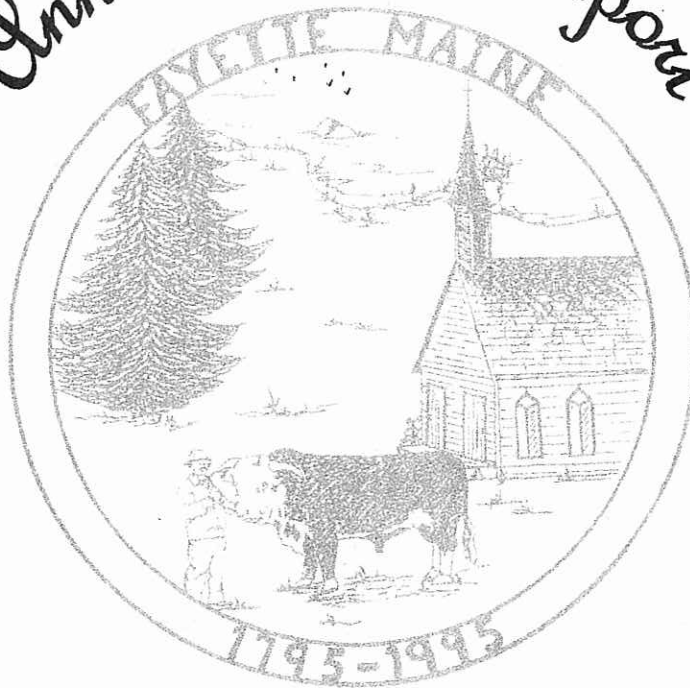


Annual Town Report



Fayette, Maine

Year Ending

June 30, 2013

Annual Town Report

Dedication

This years Annual Town Report is dedicated to the hard working staff and students of Fayette Central School who once again has made us proud by their recent grade A award from the Maine Department of Education

Certificate of Achievement

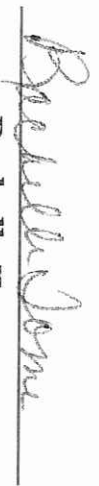
Based on high student performance and growth,


Fayette Central School in Fayette Public Schools

is hereby recognized for earning an

A

in the 2014 Maine School Performance Grading System.


Rachelle Tome,
Chief Academic Officer, Maine DOE


James E. Rier, Jr.
Commissioner, Maine DOE


Paul R. LePage
Governor



Certificate of Achievement


Based on improvements in math and reading proficiency of its most struggling students,
Fayette Central School in Fayette Public Schools

is hereby recognized for being among the

Top 25 Maine Elementary Schools for Growth

in the 2014 Maine School Performance Grading System.


Rachelle Tome,
Chief Academic Officer, Maine DOE


Paul R. LePage
Governor


James E. Rier, Jr.
Commissioner, Maine DOE





STATE OF MAINE
DEPARTMENT OF EDUCATION
23 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0023

PAUL R. LEPAGE
GOVERNOR

JAMES E. RIER, JR.
COMMISSIONER

May 15, 2014

Nancy Godfrey, Principal
Fayette Central School
2023 Main Street
Fayette, ME 04349

Dear Principal Godfrey,

On behalf of Governor Paul R. LePage and the entire team at the Maine Department of Education, we want to extend our congratulations to you, your staff and your students for earning an A on your 2014 report card released today under our Maine School Performance Grading System.

The Maine School Performance Grading System was launched one year ago by the Department to help parents and the public understand how our schools are performing. Using a familiar A-F scale, the report cards bring transparency to existing education data and provide the first accountability system in the state's history that includes all schools and all students. While proficiency is the goal, Maine's grading system acknowledges that some students arrive in our schools already behind and equally credits student proficiency and progress.

From your 2014 report card, the public will learn that Fayette Central School is one of only 40 elementary schools in Maine that earned an A based on high student proficiency as measured by the State assessment for mathematics and reading. As importantly, they will see Fayette Central School is working hard to help students continuously improve, resulting in high levels of student progress on the path toward meeting or exceeding proficiency, including among the school's most struggling students.

We hope your school community takes great pride in its outstanding performance. The enclosed certificates – signed by Governor LePage, Maine DOE Chief Academic Officer Rachelle Tome and myself – are a small recognition of your significant accomplishments.

As we continue to raise expectations for all students in Maine, your school provides an example of the excellence that results when there is a shared commitment to effective, learner-centered instruction; great teachers and leaders; and multiple pathways for learner achievement. Thank you for believing in all of your students and putting in place the supports they need to succeed. We hope you will share your knowledge and experience with other schools across the state so they can learn how Fayette Central School inspires kids and their high achievement.

Again, please extend my congratulations to your entire school community for being honored as an A school and for its student growth. We look forward to continuing to support your efforts to put students first and to sharing your incredible story. Keep up the great work!

Sincerely,

James E. Rier, Jr.
Commissioner of Education

State of Maine
DEPARTMENT OF EDUCATION



**Certificate of Dissolution of Alternative Organizational Structure No. 97 –
Western Kennebec County Schools**

Pursuant to Title 20-A Section 1461-B, a Certificate of Dissolution is hereby issued to Alternative Organizational Structure No. 97 – Western Kennebec County Schools effective 1st day of July 2014.

The present Alternative Organizational Structure School Board shall no longer hold office nor have any control whatsoever of the schools within the two municipalities of Fayette and Winthrop.

Whereas, the directors of Alternative Organizational Structure No. 97 – Western Kennebec County Schools have approved the Withdrawal Plan of the Town of Fayette on the 22nd day of January, 2014, and

Whereas, the Commissioner of Education has acknowledged receipt of the Withdrawal Plan and approved continuation of the withdrawal process on the 18th day of February, 2014, and

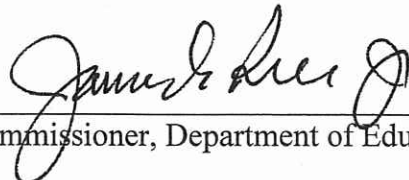
Whereas, the residents of the Town of Fayette voted to withdraw from the AOS in accordance with the terms of the withdrawal plan, said vote being certified on April 15, 2014, and

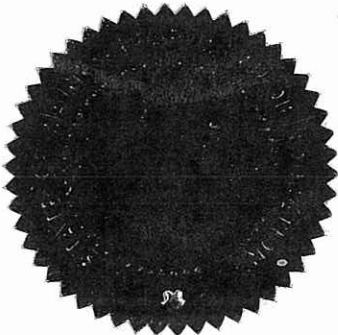
Whereas, the directors of Alternative Organizational Structure No. 97 – Western Kennebec County Schools have certified that they have carried out the terms of the withdrawal agreement,

Now, therefore, this Certificate of Dissolution is issued returning complete responsibility and control of the schools to the Fayette municipality and the Winthrop municipality, individually and separately.

Dated this 7th day of May, 2014

By


Commissioner, Department of Education



A message from the Town Manager

It is my duty and honor to report to the Towns people of Fayette and reflect over the past year, the efforts and accomplishments made by the Town. This has been another challenging year, much of the challenge related to an unusual weather pattern that has tested the metal of even the heartiest Fayettean.

WAS IT WORTH IT?

- ❖ Given the trials and tribulations of the school building improvements last year, the verdict is in on the wood boiler and all that was involved in the effort. If there was a heating season to test its merits it was this year. The boiler ran successfully from October 1 to November 25. At that time the boiler was turned off due to a failed main exhaust fan. The boiler resumed heating after replacement of the fan on December 15 and ran successfully when needed thru to April 7th whereas it was shut off because it was low on pellets. The superintendent chose to burn the remaining 800 gallons of oil to avoid buying more pellets and over expending the fuel account further with the purchase of more pellets. From April 8 to April 17 the day before April vacation, it was learned that the school consumed 600 gallons in 10 days. The decision was made to turn off all heat and air control systems (that brings in cold outside air) until school resumed on April 21. From April 21 thru May 30 the wood boiler would be turned on to burn remaining pellets (in the cone) every morning shut off in the afternoon. This method prolonged the use of the remaining pellets and provided adequate heat and hot water from the majority of this time during the school days. At the time of this writing the remaining 200 gallons of oil will be counted on to get us to the end of the school year.

The boiler is ideally an October 1 to May 1 heating source for the school for both the domestic hot water and forced hot water heating systems. The boiler cost was \$102,000. In recognition of previous efforts to apply for grant monies for this project the Maine and US Forest Service awarded Fayette a \$101,000 grant to help in part reimburse the Town for its efforts to bring wood energy to Fayette, whereas, Fayette had obtained a near zero interest bond to fund both the boiler and additional improvements.

When the wood boiler was off-line, the school consumed an average of 60 gallons of oil per day. In total for the year the school expended \$5,874/1,755 gallons for Oil and \$10,035/55.75 tons of wood pellets. I think we can all agree this was a cold fall, winter and spring. It is estimated that the school would have likely expended in excess of \$40,000 in oil to heat the school had this project never happened.

Also, the secondary benefits of this project included the installation of a 56 KW propane generator fueled by a 1000 gallon propane tank that can power the entire school when necessary. You may recall such a time was needed during the Christmas holiday break when an ice storm caused an extended outage at the school for nearly a week of sub-zero temperatures. The generator powered the wood boiler which heated the school and prevented significant freeze up damage that would have taken place any prior year given the same scenario with the older inadequate generator that would have cost thousands of dollars in reparations.

- ❖ On April 15th the voters of Fayette voted to withdraw from the Alternate Organizational Structure (AOS) #97 four years after its creation which was created as an effort to comply with Governor Baldacci's School Consolidation Law and avoid financial penalty levied by the State of Maine. Moving forward the School will continue its award winning ways as it has in the past.

SELFLESS SERVICE

- ❖ 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 important that they know how much we appreciate them.
- ❖ The many volunteers of the Fayette School and Home Association are deserving of our thanks and gratitude for the special events they offer throughout the year for family fun and entertainment. The Associations continued collaboration with the Fayette Baptist Church "Hope Chest" clothing program was another huge success at this year's Family Fun Day and the new free community food market.

ROAD WORK

- ❖ Last year the South Road received its first of mile of reclaim reconstruction and 3 inches of pavement (2 cold mix and 1 hot mix, the Jackman Mill Road received a hot mix surface treatment in July of 2013. In addition, Fayette Public Works crew ditching remaining sections of South Road, Knox Hill Road, and reclaimed and paved Gile Hill Road (hill section) a small shim near Souza residence and the end of the Town maintained section leading to the Burhoe residence. Ditching also included Bamford Pond Road the hill section leading to the Jarius residence, South Road extension from South Road to Grenier residence and Sandy River Road received a small shim near the Stanton residence, and near Whit's end Farm and rocks were removed and a small shim near Fellows Cove Road.

GRADE A AGAIN!!

- ❖ It bears repeating that we in Fayette should take pride in the effort that is put forth to educate our students and great thanks be given to the Fayette Central School for their accomplishment of a GRADE A rating by the Maine Department of Education Great job!

WHAT A CREW

- ❖ I would like to thank the public works crew for all of their work. For a small crew they have accomplished 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.
- ❖ 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. Let's face it, for most of us, a trip to the Town Office means a reduction of money from the checking account. It's just the way it is. But at least you can go to Fayette Office and you are greeted with a smile and competent service.

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

Dear Fayette Shareholders,

This year I urge you to count your blessings.

As a property owner in Fayette you have shares in the corporation valued in excess of \$156,000,000. As shareholders we have invested in town facilities, roads and equipment having an additional value of over \$4,000,000. We also have sufficient cash reserves to pay our expenses during the periods between our biannual tax due dates in April and November. We owe less than \$1,000,000 putting our debt to asset ratio at less than 1%. In short we have a healthy conservatively run community. For many years we have enjoyed a real estate tax rate that has been the lowest or nearly the lowest of all our neighboring communities.

Our Town is also very fortunate to have a dedicated staff of very qualified employees. It continues to be amazing what a small group of people accomplish to help us all every day. Special thanks to Clarissa, Brenda, Crystal, Pat, Will and Mark.

The School Committee also deserves special thanks for doing as well as they have over recent years. They have contended with a decrease in state educational subsidies of over \$700,000 in the last five years. Yet with very careful and thoughtful consideration they have managed to minimize that impact on our tax rates and still maintain a school with an A ranking in the latest surveys.

This year due to factors beyond their control we face the possibility of significant increases in the school operations budget. Despite these increases we will still enjoy a below average tax rate. When you are fortunate enough to own property in Fayette, you have an investment which, when well cared for, has increased in value and will continue to increase in value as the state's economy improves.

Sincerely,

Joe Young, Chair
Board of Selectmen

MICHAEL H. MICHAUD
2ND DISTRICT MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943

www.michaud.house.gov

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

COMMITTEES:

VETERANS' AFFAIRS
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND
HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

June 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

LEWISTON:
179 LISBON STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060

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

COMMITTEES:
SPECIAL COMMITTEE
ON AGING
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

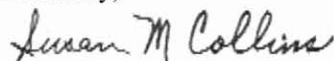
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator



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

Dennis L. Keschl

1024 Wings Mills Road
Belgrade, ME 04917
(207) 495-2973

RepDennis.Keschl@legislature.maine.gov

January 2014

Dear Friends and Neighbors:

As the Second Regular Session of the 126th Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Fayette, and all of District 83, in the Maine House of Representatives.

The process for submitting bills to the second session is different than it was for those submitted to the first. During the first regular session, there are no formal limitations on the type or number of bills that may be submitted. In contrast, bills introduced in the second regular session are limited by the Constitution to budgetary matters, legislation of an emergency nature that must receive approval by the Legislative Council, and Governor's bills. Bills that were introduced in the first session, but carried over until this session will also be dealt with during the coming months. Among the bills I am sponsoring that will be considered this session are: LD 1694, "An Act to Improve the Quality of Inland Water," LD 138, "An Act To Amend the Laws Governing the Issuance of Bonds That Have Been Ratified by the Citizens of the State," and LD 153, "An Act To Establish a Comprehensive Hunting and Fishing License."

Throughout this session, I will continue to advocate for greater government efficiency and accountability when issues concern the use of taxpayer dollars. In addition, job creation and making Maine a better place to do business will remain top priorities of mine.

To stay informed on these bills, and all other matters before the Legislature, you can visit the Legislature's website at <http://www.maine.gov/legis>. Additionally, if you would like to sign up to receive my weekly e-newsletter, please send an e-mail to me at: RepDennis.Keschl@legislature.maine.gov.

Please do not ever hesitate to contact me with any questions, concerns, or thoughts that you have regarding legislative or state matters. It is with your input that I am best able to represent you.

Sincerely,

Dennis L. Keschl
State Representative



Annual Report to the Town of Fayette
A Message from Senator Tom Saviello

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent the Town of Fayette in the Maine Senate. It has been an honor serving on your behalf to make Maine an even better place to live, work and conduct business.

The 126th Legislature adjourned its First Regular Session on July 10, 2013. The year began with a daunting task: covering an \$880 million shortfall in the state's two-year budget that was caused mainly by cost overruns in Maine's Medicaid program. We were able to bridge this gap without reversing the largest income tax cut passed in state history by the previous Legislature. These tax reductions benefitted low and moderate-income residents most, and taking them away would have represented a big step back for a state that has historically had one of the highest tax burdens in the country.

One of the Legislature's most significant achievements this session was finally paying off Maine's massive debt to its hospitals, which totaled \$484 million at the beginning of 2013. The Legislature approved a plan that allows the state to use a revenue bond to pay off the debt and use the proceeds from a renegotiated state liquor contract to pay off the bond. The debt was the result of Medicaid services provided by 39 Maine hospitals for which they were never reimbursed, dating back to 2009.

The Legislature also approved the bipartisan Omnibus Energy Bill, which addresses reducing the cost of energy in Maine, cutting back on greenhouse emissions, and making money available to insulate Maine homes. This legislation when fully implemented will increase natural gas capacity and improve connection to underserved areas of Maine, provide funding to help companies cut back on greenhouse emissions and give rebates to homeowners who switch from oil to natural gas or other more efficient heating systems, and provide funding to help homeowners improve insulation.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. Additionally, please let me know if you would like to receive periodic updates on legislative matters. I may be reached in Wilton at 645-3420, in Augusta at 287-1505, or by e-mail at drtom16@hotmail.com.

Sincerely,

Tom Saviello
State Senator

Town Clerk Services/Programs

Elections:

Absentee Voting – If you would like to receive ballots to vote by mail at home, please call the office, or go online at: <http://www.maine.gov/cgi-bin/online/AbsenteeBallot/index.pl> and we will be happy to mail you a ballot. If you need information on absentee voting for yourself, family member, or assistance in reading and/or marking the ballot, call us, let the Clerk's office assist you correctly. Please allow turn around time for these ballots to be delivered and returned before the polls close on Election Day.

Registering to Vote:

In Person – bring in something that shows your physical Fayette address & driver's license.

By Mail – give us a call and we will mail you a registration card you may change your party affiliation or enroll in a party if you are already registered.

If you are currently enrolled in a party and wish to work at the polls please call 685-4373!

Births, Marriages, & Death Certificates:

The Town Clerk's Office records all certificates of births, marriages, and deaths if the event occurred within the Town of Fayette and/or the person/persons were residents of Fayette at the time of the event.

Certified copies of the record are available for purchase. The State sets the fees of \$15.00 for the first copy and \$ 6.00 for each additional copy of the same record ordered at the same time. NOTE: For death certificates only, the family is entitled to one free certificate for the Veteran's administration.

Dog Licenses:

Dog Licenses go on sale October 15th for the following calendar year. Licenses can be processed through the mail if you are unable to come into the office.

To license a dog you must show current proof of rabies vaccine. If the dog has been spayed/neutered we need proof of that as well. For spayed/neutered dogs the licensing fee is \$6.00 and if they have not the fee is \$ 11.00. After January 31st, there will be a \$25.00 late fee for any unlicensed dogs added to the regular licensing fee.

Check out our new website for more info: www.fayettemaine.org

Report of the Town Clerk

July 1, 2012 - June 30, 2013

VITAL STATISTICS:

Marriages Recorded	10
Births Recorded	10
Deaths Recorded	5

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	60
Hunting	19
Fishing	91
Junior Hunt	3
Archery	3
Muzzeloading	10
Coyote Night Hunt	3
Archery & Fishing Combination	1
Spring/Fall Turkey	3
3 day Non-Resident Fishing	3
7 day Non-Resident Fishing	2
Non-Resident Fishing	12
Non-Resident Hunting	1
Non-Resident Hunt/Fish Combo	1
Lifetime over 70 Hunt/Fish Combo	2
Small Game Hunt	2

REPORT OF PLANNING BOARD FOR 2012

First of all, I want to express my appreciation to Linda Seidel. Linda is retiring after many years of dedicated and reliable service as a member of the Planning Board. We will miss her.

I would urge any Fayette resident who is willing to help his/her town in an important and interesting, but not very time-consuming way to contact the Town Office (685-4343). The Planning Board will need one member, and one or two alternate members.

Based on a vote at last year's Annual Town Meeting, our diligent Code Enforcement Officer, Brenda Medcoff, has been devoting some time each week to investigating possible violations of the Town's Land Use Ordinance. She reports to the Planning Board regularly about the results of her investigations.

The Planning Board has been busier than in recent years. That may be a hopeful sign that the Great Recession is abating. In 2012, the Planning Board reviewed and made determinations on about 25 building permit applications, including one subdivision.

The Planning Board also adopted or revised some forms with the objective of making the application and review process easier and quicker.

A small town like ours could not operate without the dedicated work of the many townspeople who volunteer their time and effort, including, in addition to Linda, the following members of the Planning Board: Mary Bayer, Roy Kraut and Joe Longtin.

Brenda Medcoff continues to demonstrate an unwavering desire to make the permit application process as easy and pleasant for the applicants as possible.

The Town's good fortune continues, as Mark Robinson remains its Town Manager. He sets the standard for all the Town's employees, that they are there, first and foremost, to help the people of the Town.

The Planning Board's motto is: Appearing before the Planning Board should be no more painful than a visit to the dentist.

April 9, 2013.

Jed Davis, Chair

CODE ENFORCEMENT REPORT

There were 49 permits issued in 2013, of these the Planning Board issued 18, and the Code Enforcement Officer (CEO) Issued 31. The number of permits issued for new single-family homes doubled this year to 6, adding approximately \$865,000.00 to the taxable value. There were many permits issued for garages, barns, decks, and other accessory structures, as well as permits for filling and earth moving activities that would also increase the taxable value. A quick reminder that although there is an exemption for projects costing under \$5,000 dollars, we do have a form to be filled out and all other requirements of the ordinance must be met. The \$5,000.00 is based on "fair market value". This means the figure is based on the true value of how much it would normally cost you to have it built regardless of whether the materials were given to you or salvaged. When in doubt call the office and schedule an appointment with the Code Enforcement Officer to review your project to make sure all other requirements are being met. **As I said last year, it is less of an inconvenience to have to wait a few days for a site visit than it is to have to pay for something to be built one week and torn down the next!**

There were approximately 60-75 hours this year spent on violations. I will be focused on walking each property particularly around the lakes and ponds within the Town this year. We have resolved several violations, continue to work with others, and have several under investigation.

The Planning Board and I have been working on some proposed changes to make the Land Use Ordinance consistent with State Regulations.

We are proposing a change to the exemption rule because people are not being honest and it is hard to regulate. This change will exempt free standing accessory structures that are 200 square feet or less. This way everyone will have to follow the rule and it is much easier to regulate.

For more information on the proposed changes please feel free to contact me and I will give you a copy to read.

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

Respectfully Submitted,

Brenda Medcoff, Code Enforcement Officer

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 long hard winter with all the cold and ice.

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, Brenda Leclerc, & 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, & Wes Hodgkins, for all your hard work and long hours, nights & weekends.

Thank you very much,

Patrick Wheeler, Highway Foreman



Office of the Sheriff
Kennebec County, Maine

Randall A. Liberty, Sheriff

Ryan P. Reardon, Chief Deputy

Captain Dennis C. Picard
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

Captain Marsha J. Alexander
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 621-0663

January 9, 2014

The Kennebec County Sheriff's Office continues to proudly serve the citizens of Kennebec County. The Sheriff's Office has a long history of service, dating back to 1799. Our agency serves many functions in the communities of Kennebec County. In addition to rural patrol, the Law Enforcement Division provides many regional assets to our communities including Drug Investigations, K-9, Dive Team, Accident Reconstruction and the Special Response Team.

In 2013, Deputy Sheriffs responded to a total of 34,398 calls for service. We answered (656) calls for service involving theft; (764) motor vehicle accidents with (8) reconstructions; (736) alarms; (319) domestic violence; (286) 911 hang-ups; (158) assaults; (177) K-9 calls and (731) providing assistance to other agencies. The Sheriff's patrol division conducted (385) school safety visits and made 7,273 vehicle stops.

During the past year, our Correctional Facility managed 3,152 inmates. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. Despite significant fiscal challenges, the CARA program continues to operate, serving as the only state-wide substance abuse treatment program.

Inmates at the Kennebec County Correctional Facility are required to work. Inmates that are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$697,594 bed day savings to the citizens of Kennebec County. Throughout 2013, inmates worked 23,810 community service hours, valued at approximately \$178,576. Our inmates raised 46,448 pounds of produce for the inmate kitchen and area food pantries in 2013.

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

I will provide the 122,150 citizens of Kennebec County with progressive and professional Law Enforcement and Correctional Services. I welcome any comments or suggestions which improve our service to the citizens of Kennebec County.

Randall A. Liberty
Sheriff, Kennebec County

Kennebec County Sheriff's Office
 Call Analysis By Streets From 2013/01 Thru 2013/12

Date Range: Thru
 Selected Personnel: All
 Selected Duty: All
 Selected Post: All

Street	Activity	Totals
FAYETTE ME		
ASA HUTCHINSON RD	FAYETTE	BUILDING CHECK 1
	FAYETTE	SUSPICIOUS ACTIVITY 1
	FAYETTE	TRAFFIC HAZARD 1
BALDWIN HILL RD	FAYETTE	COMPLAINT 1
BAMFORD HILL RD	FAYETTE	PROPERTY DAMAGE ACCIDENT 1
CAMPGROUND RD	FAYETTE	TRAFFIC HAZARD 1
	FAYETTE	THEFT 1
	FAYETTE	WELFARE CHECK 1
CHESTERVILLE RIDGE RD	FAYETTE	ASSAULT 1
FAYETTE CORNER RD	FAYETTE	CRIMINAL MISCHIEF 1
FAYETTE RIDGE RD	FAYETTE	BUILDING CHECK 1
FELLOWS FARM RD	FAYETTE	CITIZEN ASSIST 1
LOVEJOY POND RD	FAYETTE	PROPERTY DAMAGE ACCIDENT 1
LOVEJOY SHORES DR	FAYETTE	DOMESTIC DISPUTE 1
MAIN ST	FAYETTE	1048-UNATTENDED DEATH 1
	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	BUILDING CHECK 16
	FAYETTE	COMPLAINT 1
	FAYETTE	FOLLOW UP 2
	FAYETTE	MOTOR VEHICLE STOP 5
	FAYETTE	PROPERTY DAMAGE ACCIDENT 1
	FAYETTE	PERSONAL INJURY ACCIDENT 1
	FAYETTE	School Visit 3
	FAYETTE	TRAFFIC HAZARD 1
	FAYETTE	THEFT 2
	FAYETTE	Town Office Visit 1
MAPLE LN	FAYETTE	ASSIST OTHER AGENCY 1
OAK HILL RD	FAYETTE	ASSIST OTHER AGENCY 1
RICH LN	FAYETTE	1048-UNATTENDED DEATH 1
	FAYETTE	COMPLAINT 1
	FAYETTE	Prescription Disposal Plan 1
SANDY RIVER RD	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	SUSPICIOUS ACTIVITY 1
WATSON HEIGHTS RD	FAYETTE	GENERAL INFO 1
WEST RD	FAYETTE	911 HANG-UP 1
Totals:		59



PAT WHEELER
778-1422

Animal Control Officer
Animal Damage Control-Region D Wildlife

REPORT OF THE ANIMAL CONTROL OFFICER

Dear Citizens of Fayette:

I know this year has been tough for everyone and 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



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

Report of the Fayette Fire Department

Last year from January 1 2013 to December 31,2013 the Fayette Fire Department responded to the following types of calls;

Structure fires 19	Fire Alarm Investigations 15
Chimney Fires 14	Carbon Monoxide Investigation 1
Service calls 13	Forest/ Woods Fires 6
Medical Assist 51	Grass Fires 1
Electrical Power Lines 5	Vehicle Fires 2
Hazardous Materials 1	Motor Vehicle Accidents 9
Smoke Investigations 3	Un permitted Burns 0
Other 15	Total of 155

Dear Fayette Residents, The Fayette Fire Department has again had a very busy, but exciting year. We would like to start out by saying thank you to the taxpayers for all their support in the matching funds needed to secure our new tanker/ engine. Along with your help and some grant money we have equipped our new truck and have put it into service. Acquiring this new piece of fire fighting equipment has allowed us to retire two older trucks a 1956 FWD and our old 1980's era water tender. Which was just a tank carrying water, and had no pump, hose, ladders, or fire fighting tools. Both of these trucks served us well for all the years we've had them. The new truck is not only a great asset to the town of Fayette, But to all of our mutual aide towns who require our response when responding to structure fires.

This year you have probably seen a lot of stories of fire fighter numbers going down in the state of Maine. This is a trend that is happening statewide. There are many reasons why this is happening. The age of our population is getting older and people are retiring. The younger generations are moving out of state to find good paying jobs. A lot of people are traveling further for work and don't have the extra time to join organizations etc. This is why mutual aide is so important in our area. The Fayette Fire Department has a great working relationship with our mutual aide agreement. We send crews and equipment to area towns when they have a major event, and this is why you see other towns here in our town when we have a major event. Without this arrangement towns would have a hard time gathering enough manpower at any given time of the day. This is a win; win, for all of us.

Once again the Fire Department is always looking for a few good people to come and join our organization. If you might be interested in joining our organization please call or talk to one of our members. There is a certain amount of training all fire fighters have to have yearly and you will get a great sense of pride in serving your community.

Respectfully,
Marty Maxwell
Chief, Fayette Fire Department

FAYETTE FIRE AUXILIARY

ANNUAL REPORT

2013

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

We served coffee and refreshments at the Fayette Annual Town Meeting. Thanks to all who made donations to the Auxiliary that day.

We had a successful bake sale on July 20th. We also sell our RADA knives then.

On September 3rd we served food and beverages at the Echo Lake Lodge fire. Auxiliary members were on the scene for several hours. We learned that we need some more equipment to better serve us, and voted to purchase two folding tables and two coolers.

We sold our RADA products at the annual Fayette Historical Society craft fair in November. The Auxiliary made a donation to the Mount Vernon food bank.

We enjoyed a Christmas dinner party with the Firemen and their families in December.

Several of the Auxiliary members help with the Keep Me Warm suppers.

We also provide a meal when Fayette Fire Department hosts the Mutual Aide meetings.

We are planning on having a table at the Craft Fair in May at the Fayette Family Fun Day.

The Auxiliary and the Fire Department will be hosted an Open House at the fire station in the fall.

The Auxiliary is always looking for new members we meet on the 4th Thursday of each month at the fire station at 7 p.m. If you are interested in joining us please feel welcome to come to any of our meetings. Officers are President: Elaine Wilcox, Vice-President: Lisa Freeman, Secretary: Diane Polky and Treasurer: Cindy Lee. Other members are: Jennifer Bero, Sonya Berry, Marjie Bruen, Luanne Gray, Phyllis Hewett, Becky Pepper, Meredith Pepper, Rhonda Purrington, Amy Rich, Crystal Rose, Carleen Schmidt and Caitlin Turner.

Submitted by

Elaine Wilcox

UNDERWOOD MEMORIAL LIBRARY

SUMMER STORY HOUR

2013

The Theme for this year's story hours was *Dig Into Reading*. We all had an enjoyable summer.

Several children attended each week with their families. We had stories about dinosaurs, construction vehicles, animals that burrow, gardening, lizards, turtles and Egypt.

The children did a craft each week and had refreshments and all of the children took home a goodie bag. Each week one of the children was given a book door prize.

We made a dinosaur scene, made some lizards door hangers, we decorated a plant pot and planted a flower. We had a great time making some cardstock construction vehicles, and we did a turtle craft.

On the last day over 25 of us paraded over to the Fayette School in our Egypt costumes for a story with Lady Elaine and Senator Tom Saviello. We were served a pizza lunch and a special Egypt cake made by Linda Williams. Games were enjoyed and prizes from The Lost King of Egypt's Tomb donated by our guest Stacy Shea of Barnes and Nobles were given to all the children.

Please join us this summer on Thursday mornings at 10 am from July 10th to August 21st. The theme for this year will be Fizz, Boom Read! We will have some fun with science.

Lady Elaine & Michele





UNDERWOOD MEMORIAL LIBRARY

ANNUAL REPORT

2013

We have had another good year at the Underwood Library. I had a visit from Mrs. Morin's pre-k class from Fayette School on June 5th for a story, craft and a lesson about the town Library. The summer story hours started in July. We were glad to welcome back the summer residents who patronize the Library.

On August 14, 2013 we had a program with Steve Gold, a summer resident who very graciously wrote an e-book titled the Echo Lake Trilogy and donated part of the proceeds to the Underwood Library. The program was very interesting, and well attended with excerpts read by Steve and Levi Lilienthal from Camp Winnebago.

On August 28th, 2013 The Underwood Library celebrated its 60th Anniversary. An open house was held in the evening with a large crowd attending. The Maine section of the Library was dedicated in memory of Suzanne Rich. The dedication was done by Senator Tom Saviello, a plaque and picture was hung in her memory. Doris Morris and Elaine Wilcox were presented plaques for 25 years of service to the Library

In April , Michele Briggs (Assistant Librarian) and I attended Reading Round-up the statewide Library Convention held at the Augusta Civic Center. We celebrated National Library Week with an Open House on April 16th.

We are getting quite a few requests for genealogy help. Thanks to the many years of excellent work done by Sue Rich, and the Library Ancestry program available at the Library, the requests that we get are usually easy for us to fill.

The Underwood now has E-Books available to our patrons through the Maine Infonet downloadable program. Come in for more information on this program.

We would like to give a big Thank You to our volunteers; Shirley Pinkham, Amy Rich and our new volunteer Evelyn Feagin.

As always it is a pleasure to work with the town office staff and the road crew. They are always willing to help us when we need them.

We would like to thank all the following people who donated books, audios, videos and monies and labor to the Library. Barrie Colbath, Amy Rich, Richard Wilcox, Brian Newell, Steve Gold, Mark Robinson, Michele Briggs, Betty Earle, June White, Barbara Stokes, Ann Piroso, Tammy Schmidt, David Cossaboom, The Lapointe Family, Marilyn Grant, Howard Edgecomb, Bunny Sue Peel, Mary Bayer, Molly Sparling, Central Maine Power, Raising Readers, Bob Black, Hans Bryant, David & Helen Shearer, Dan Cronin (A beautiful handcrafted Maine clock), and other anonymous donors.

The Trustees of the Underwood Library meet on the second Monday of January, March, May, July, September and November at 6.30 at the Library. Meetings are always open to the public. Trustees are Joy Beekman, Barrie Colbath, Adrien Polky, Marjie Bruen and Tom Andrews. Alternate Trustees are Doris Morris and newly appointed Luanne Gray.

Please stop by the Library and see what we have to offer, and visit with the friendly staff.

Respectfully Submitted

Elaine Wilcox (Librarian)

UNDERWOOD LIBRARY
ANNUAL TRUSTEE REPORT 2013

Summer resident and author, Steve Gold, gave the library part of his proceeds from his ebook. The library put together a great program in response to his generosity.

LIBRE, a free downloadable program, was obtained from the Maine State Library. It is an office program that the patrons can use for their tasks.

Elaine purchased a computer for public use through the "PC's for Maine" program for \$200.00.

Trustees bought a VHS-to-DVD converter and some discs for the VHS tapes in the library.

Elaine suggested and carried out a wonderful open house for the 60th anniversary of the library. A plaque was purchased for Sue Rich, Elaine Wilcox and Doris Morris. Certificates were given out to all volunteers of the library.

Trustees spent \$300 for the initial fee for the ebook program (free downloadable books).

Library staff does 2-3 used book sales a year.

A section of the back wall in the library was opened up to make better use for storage of used books.

Michele Briggs painted the adult fiction shelves.

Citizens of this town have noticed that the library looks better with the new paint job and new roof. The library staff has heard many comments over the past year.

Elaine and Michele attended the annual "Reading Roundup", a library convention for the state of Maine. This includes school and public libraries. It gives them current information on children's literature and ebooks.

A new copier and vacuum cleaner were purchased this spring.

Lady Elaine runs a summer story hour for children every year. She planned, organized and participated in the famous Dr. Seuss program at the school. She reads every month at the Livermore Falls Pre-K program. She reads twice a month at the Fayette School.

Trustees: Joy Beekman, Barrie Colbath, Adrien Polky, Marjie Bruen and Tom Andrews. Alternate Trustees: Doris Morris and newly appointed Luanne Gray.

Submitted by Barrie Colbath

2013 Activities



Youth Conservation Corps (YCC)

For its third year, YCC performed erosion control projects for private and public landowners to reduce polluted runoff, filter stormwater carrying phosphorous into the lake, protect water quality and build awareness of lake stewardship. Through the 2013 program, we

- ✓ Planned and executed 20 projects on 6 lakes, including Lovejoy (3) and Parker (4).
- ✓ Projects included repairing culverts, diverting stormwater off driveways, planting vegetative buffers, stabilizing eroded pathways, and installing shoreline riprap.
- ✓ Provided all technical assistance and project labor at no charge to landowners, due to support from grants, lake associations, towns and individuals.
- ✓ Trained and employed 5 local youth for 8 weeks, providing future leaders with hands-on experience in stewardship of our natural environment.

Courtesy Boat Inspections: *Prevention*

Courtesy Boat Inspectors (CBIs) are the “first line of defense” against invasive aquatic plants, educating boaters and catching hitchhiking plant fragments. In 2013, paid and volunteer CBIs

- ✓ Performed a total of 1492 inspections at public launches on Androscoggin Lake, Flying Pond and Parker Pond (586 inspections).
- ✓ Staffed boat launches 792 hours (Parker- 242).
- ✓ Removed milfoil from a boat about to enter Androscoggin Lake.

Invasive Plant Patrol: *Early Detection*

Teams of trained volunteers survey the lakes for invasive aquatic plant infestations to detect invasions early. As regional coordinator, 30MRWA supports the work of volunteers throughout the watershed as we strive towards surveying all our waters. In 2013, we

- ✓ Had 49 volunteers conduct surveys of seven lakes, contributing over 350 hours.
- ✓ Conducted a three-hour field-based training for invasive plant patrol volunteers.

Parker Pond Watershed Protection Project

The purpose of this two-year grant-supported* project is to protect Parker’s water quality by decreasing polluted runoff coming from roads, driveways, paths, and residential areas. Towards this, we are working with landowners, towns and road associations. In 2013, we

- ✓ Began addressing erosion issues identified during the 2011 Watershed Survey.
- ✓ Partnered with the Kennebec County Soil and Water Conservation District, who provided technical assistance to develop three road management plans to protect the lake.
- ✓ Collaborated with road associations on Fellows Cove Rd, Fellows Farm Rd, and Quimby Lane to implement road management plans to reduce the impact of those camp roads.
- ✓ Completed four YCC projects on Fellows Cove Road.

**Project funding was provided in part by the U.S. EPA under Section 319 of the Clean Water Act and administered by the Maine DEP in partnership with EPA.*

Outreach

Through outreach and education we continue to raise community awareness about lake protection. In 2013 we

- ✓ Hosted the 5th annual Paddle trek, a daylong guided trip along 15 miles of connected lakes and streams, with over 60 paddlers and volunteers participating.
- ✓ Delivered presentations at 11 local venues, including meetings of town select boards, lake associations and other community groups.
- ✓ Provided education about our programs and watershed protection through our website, newsletter, social media, town and lake association newsletters and local newspapers.

30MRWA's income for 2013 was \$79,492. Income sources included individual contributions (43%), coalition members (27%), grants (22%), donated services (6%), and program fees (2%). The Town of Fayette, one of these coalition members, contributed \$3,000. Town support is critical to protect the watershed and has been vital to the organization's success leveraging grants and contributions from individuals and other coalition members.

Clyde Walton is Fayette's representative on the Board of Directors. The Board meets the 3rd Tuesday of each month at its office located at 11 South Road, Readfield. Meetings are open to the public. To become a volunteer, a supporter or to learn more, visit our website www.30mileriver.org or email info@30mileriver.org.

Thank you for helping to protect our valuable lake resources.

Lidie Robbins, Executive Director

Formed in 2008, 30MRWA is a nonprofit organization and public-private collaboration of eight lake associations, seven towns, and two land trusts with a mission to protect, preserve and improve the land and water quality in the 30 Mile River Watershed.

Clean water can't be taken for granted

The deteriorating quality of lakes in other countries should be a warning of what could happen in Maine.

PORTLAND — Now that spring has finally come, I'm dreaming of a swim in the lake, and am reminded of a visit by a friend from the Czech Republic who came with me to a pond in Maine a few years ago.

When he stepped into the water, he said, "This is the clearest water I've ever seen. I can see my feet."

In the countries of Central and Eastern Europe, little attention had been paid to clean air and water for decades. I had lived there myself and remembered visiting a lake where everyone was enjoying a swim.

But the water was a murky, dark brownish-green, and I was unwilling to put my legs in it, much less my face.

Czech people are very proud of their country for lots of good reasons, but at that time, many had little experience beyond their own borders, and this kind of lake water was considered normal.

MAINE WATER QUALITY STANDS OUT

I thought about that experience recently when I read about L.D. 1744, a proposal before the Legislature to protect Maine lakes.

Maine still stands out among the states because we have some of the clearest lake water in the country. People move here or visit here to find lakes where they can lie on a dock and watch the fish underneath, where they can feel clean after a swim and where the water really sparkles in the sunlight.

There is still water like that in much of Maine, but things are changing; there is more construction near our prized resources, so we must work harder to protect them.

A number of Maine's lakes have been identified as "impaired," meaning they probably resemble the Czech lakes I saw. According to the Natural Resources Council of Maine, many are at a "tipping point" that could result in rapid loss of



2000 Staff file photo/John Patriquin

Algae like this in Highland Lake in Windham threatens many lakes in Maine as development spreads around the state's water bodies.

ABOUT THE AUTHOR

Mary Lynch is a resident of Portland and an active member of a pond association in central Maine.

water quality."

These conditions are extremely difficult and costly to reverse, and they seriously affect property values and tourism and the experience of all of us who enjoy our lakes.

Many more ponds and lakes are on the Maine Department of Environmental Protection's watch list because of development pressures.

Tourists and businesses that can create jobs will come here if we can protect our natural resources and keep Maine a distinctive and beautiful place. Our 5,785 lakes are an incentive if they remain blue and sparkling.

To keep our lakes clear, we can restrict use of fertilizer, keep roads well maintained to reduce runoff, preserve a good buffer of land planted with trees and bushes between buildings and the lakes, and maintain good shoreland and wetland zoning to preserve an important margin between certain human activity and streams and lakes.

All of these will make a difference, especially when our climate is

warming, making conditions more favorable for algae growth and invasive plants.

Maine, for me, has always meant an escape from the billboards, clogged roadways, acres of concrete and cloudy waters farther south. I imagine that many of the people reading this have come here or stay here for the same reason.

CLEAR LAKES ARE WORTH PROTECTING

It's easy to assume that Maine will always be this way, that our lakes will always be shining, and will continue to provide safe habitat for fish and loons and herons.

It's human nature to take our environment for granted.

But as I learned in a country where the natural landscape had been neglected, lakes can easily turn into breeding grounds for slimy algae or mats of invasive plants.

People are attracted to water because we love to swim, fish and boat in it.

But its natural clear shimmering beauty also provides a soothing vision that heals anxieties and can relax an overwrought mind.

Let's keep our lakes a restorative resource where, when we put our feet into the water, we can still see them.

— Special to the Press Herald

Non Zero Balance on All Accounts

Tax Year: 2012-1 To 2012-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
246 R	CALLAHAN, BEATRICE	2012	147.70	0.00	147.70
1090 R	PITTMANN SR., SAMPLE NOEL	2012	201.90	0.00	201.90
Total for 2 Accounts:			349.60	0.00	349.60

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	0.00	0.00	0.00	0.00
I - Interest Charged	0.00	4,622.76	0.00	4,622.76
P - Payment	0.00	-4,624.37	0.00	-4,624.37
Total	0.00	-1.61	0.00	-1.61

Non Lien Summary

2012-1	349.60
Total	349.60

1492 L	BARTLETT, BONNIE	2012	353.05	0.00	353.05
1506 L	CLARK, GERALD R	2012	546.36	0.00	546.36
576 L	GREINER, HOZUMI, NICOLE & DANIEL	2012	1,123.44	0.00	1,123.44
602 L	HALL, DAVID W., ROBERT A.,	2012	449.70	59.02	390.68
995 L	MULCAHY, RICHARD & KATHLEEN	2012	3,603.78	626.25	2,977.53
Total for 5 Accounts:			6,076.33	685.27	5,391.06

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-23.21	-50.72	-37.50	-111.43
P - Payment	447.65	236.55	112.50	796.70
Total	424.44	185.83	75.00	685.27

Lien Summary

2012-1	5,391.06
Total	5,391.06

Total for 7 Accounts:			6,425.93	685.27	5,740.66
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Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2013-1
As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
113 R	MAROTTO, MARISOL M	2013	239.84	231.58	8.26
738 R	MCGOWAN, PATRICK K.	2013	3,078.56	2,676.61	401.95
869 R	ORR, ROBERT A.	2013	500.00	0.00	500.00
870 R	ORR, ROBERT A.	2013	18.97	0.00	18.97
1617 R	STEVENS, PRISCILLA A.	2013	40.65	-6.11	46.76
Total for 5 Accounts:			3,878.02	2,902.08	975.94

Payment Summary

Type	Principal	Interest	Costs	Total
3 - 30 DN Costs	0.00	0.00	-12.22	-12.22
A - Abatement	1,138.20	0.00	0.00	1,138.20
I - Interest Charged	0.00	4,762.78	0.00	4,762.78
P - Payment	1,769.99	-4,743.70	6.11	-2,967.60
Total	2,908.19	19.08	-6.11	2,921.16

Non Lien Summary

2013-1	975.94
Total	975.94

112 L	BARNETT, BEATRICE	2013	857.23	30.91	826.32
1492 L	BARTLETT, BONNIE	2013	359.69	0.00	359.69
1569 L	BOWEN, WESLEY	2013	85.34	0.00	85.34
1527 L	BOWEN, WESLEY E & JENNIFER D.	2013	388.12	0.00	388.12
180 L	BOWEN, WESLEY E.	2013	1,563.73	0.00	1,563.73
179 L	BOWEN, WESLEY E. & GWENDOLYN	2013	280.08	0.00	280.08
217 L	BRUEN, LAURENCE J. & MARJORIE J.	2013	996.71	474.84	521.87
253 L	CARPOVICH, VERA V.	2013	1,755.62	0.00	1,755.62
254 L	CARPOVICH, VERA V.	2013	444.99	0.00	444.99
293 L	CHURCHILL, JOHN & DENISE	2013	968.71	0.00	968.71
1506 L	CLARK, GERALD R	2013	553.02	0.00	553.02
25 L	CUMBER, JAY	2013	2,075.48	0.00	2,075.48
355 L	CURRIER, NORMAN	2013	1,053.40	0.00	1,053.40
356 L	CURRIER, NORMAN	2013	368.22	0.00	368.22
829 L	DEROCHER, NANCY J	2013	885.65	0.00	885.65
431 L	DOUGAN, DOROTHY ESTATE	2013	11,258.54	0.00	11,258.54
740 L	DUTREMBLE, LIDIA	2013	692.32	0.00	692.32
741 L	DUTREMBLE, LIDIA	2013	284.35	0.00	284.35
451 L	ELLIS, CALE C.	2013	2,024.29	0.00	2,024.29
549 L	EVANS, TANYA L.	2013	1,448.58	192.71	1,255.87
550 L	EVANS, TANYA L.	2013	120.87	0.00	120.87
552 L	EVANS, TANYA L.	2013	589.97	0.00	589.97
1321 L	GORDON, SUE A	2013	119.46	0.00	119.46
906 L	GORDON, SUE A.	2013	2,915.59	0.00	2,915.59
575 L	GREINER, HOZUMI, NICOLE & DANIEL	2013	662.48	0.00	662.48

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2013-1
As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
576 L	GREINER, HOZUMI, NICOLE & DANIEL	2013	1,130.15	0.00	1,130.15
594 L	HALL, DAVID W., ROBERT A.,	2013	2,732.22	0.00	2,732.22
602 L	HALL, DAVID W., ROBERT A.,	2013	456.35	0.00	456.35
1124 L	HOLMAN, JEFFREY R	2013	298.57	0.00	298.57
1125 L	HOLMAN, JEFFREY R	2013	963.85	0.00	963.85
1029 L	HORNE, DONNA F	2013	282.93	0.00	282.93
1438 L	HORNE, LINDA F., DONALD D.,	2013	385.28	0.00	385.28
812 L	LAKE, RODNEY M. & LAURIE L.	2013	371.06	0.00	371.06
899 L	MASON, NANCY P.	2013	1,302.17	760.17	542.00
1236 L	MCGRATH, LYNN	2013	1,650.44	0.00	1,650.44
1541 L	MICHAUD, TROY E.& JOLINE R.	2013	1,913.72	0.00	1,913.72
966 L	MITCHELL, MARY JANE	2013	973.85	0.00	973.85
995 L	MULCAHY, RICHARD & KATHLEEN	2013	3,610.72	0.00	3,610.72
999 L	MURRAY, RAYMOND	2013	480.53	0.00	480.53
1135 L	NICHOLS, CATHY A.	2013	1,022.12	61.14	960.98
1027 L	PARKS SR., KEVIN R.	2013	1,000.84	0.00	1,000.84
44 L	PETERSON, JAMES T	2013	236.02	0.00	236.02
48 L	PETERSON, JAMES T	2013	65.44	0.00	65.44
183 L	PETERSON, MARY LOU	2013	436.94	0.00	436.94
868 L	PHAIAH, MITCHELL	2013	440.77	0.00	440.77
1083 L	PHILLIPS JR., JAMES A. & NORMA	2013	605.62	275.62	330.00
295 L	PINEAU, CHRISTOPHER M.	2013	318.32	0.00	318.32
1481 L	RINGUETTE JR., BERTRAND	2013	314.20	26.74	287.46
1214 L	SEARLES, JULIE T. BOWEN	2013	72.54	0.00	72.54
1638 L	SOUZA, SHANNA	2013	867.18	0.00	867.18
1002 L	SPIGNER, LEVIE	2013	3,015.10	0.00	3,015.10
1538 L	SPIGNER, LEVIE	2013	435.03	0.00	435.03
1303 L	TAYLOR, STEPHEN F & VALERIE A	2013	1,026.08	0.00	1,026.08
1304 L	TERRANOVA, PAUL	2013	334.10	0.00	334.10
1305 L	TERRANOVA, PAUL	2013	1,737.15	0.00	1,737.15
1307 L	TERRANOVA, PAUL & EILEEN	2013	334.10	0.00	334.10
679 L	THOMPSON, NORMAN B & SANDRA L	2013	924.04	0.00	924.04
678 L	THOMPSON, SANDRA L	2013	166.37	0.00	166.37
1478 L	TRASK, STEPHON & LANDRY, JEANNE I.	2013	1,503.11	550.23	952.88
1501 L	WESTON, ERIC J.	2013	1,178.49	0.00	1,178.49
219 L	WHITE, LORENCE	2013	130.83	0.00	130.83
165 L	WOODARD, MARK A & ANDREA J	2013	820.26	61.50	758.76

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2013-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 62 Accounts:			66,288.93	2,433.86	63,855.07

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-257.45	-12.64	-44.11	-314.20
P - Payment	2,090.09	344.77	313.20	2,748.06
Total	1,832.64	332.13	269.09	2,433.86

Lien Summary

2013-1	63,855.07
Total	63,855.07

Total for 67 Accounts:	70,166.95	5,335.94	64,831.01
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Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
47 R	ADAMS, MARCIA(LIFE ESTATE)	2014	1,364.00	682.00	682.00
96 R	BAKER, NANCY E	2014	4,563.63	2,281.82	2,281.81
100 R	BAMFORD, THEODORE	2014	1,564.75	0.00	1,564.75
1711 R	BAMFORD,THEODORE	2014	178.75	0.00	178.75
107 R	BARCLAY, TRUDY A.	2014	853.88	0.00	853.88
108 R	BARCLAY, TRUDY A.	2014	2,673.00	0.00	2,673.00
112 R	BARNETT,BEATRICE	2014	786.50	0.00	786.50
1492 R	BARTLETT, BONNIE	2014	445.50	0.00	445.50
311 R	BAULD, THERESE BONNEVIE	2014	1,881.00	1,875.88	5.12
1106 R	BAULD, WILLIAM J & THERESA B	2014	2,730.75	2,723.32	7.43
1108 R	BAULD, WILLIAM J & THERESA B	2014	86.63	86.39	0.24
1512 R	BAULD, WILLIAM J.	2014	213.13	212.55	0.58
121 R	BECK, WENDY D. KARSTEN-	2014	2,186.25	0.00	2,186.25
1128 R	BIBEAU, BRYAN C	2014	416.63	209.65	206.98
283 R	BIRON, BENJAMIN & TARA	2014	686.13	0.00	686.13
88 R	BISCEGLIA, ANTHONY J & NOREEN R.	2014	2,502.50	2,497.88	4.62
316 R	BISCEGLIA, ANTHONY J & NOREEN R.	2014	121.00	120.78	0.22
321 R	BISCEGLIA, ANTHONY J & NOREEN R.	2014	149.88	149.60	0.28
322 R	BISCEGLIA, ANTHONY J & NOREEN R.	2014	224.13	223.72	0.41
210 R	BITTUES, ROXY-LEIGH	2014	50.88	25.44	25.44
30 R	BLACKFOOT CAPITAL CORP	2014	459.25	65.65	393.60
1562 R	BLAIS, ANITA R	2014	669.63	0.00	669.63
1412 R	BLANCHARD, ANGEL	2014	603.63	56.15	547.48
958 R	BOBER, PHILIP A & PATRICIA A	2014	2,502.50	1,999.27	503.23
795 R	BOUCHER, JOSEPH & SHEILA	2014	141.63	0.00	141.63
1569 R	BOWEN, WESLEY	2014	39.88	0.00	39.88
1527 R	BOWEN, WESLEY E & JENNIFER D.	2014	332.75	0.00	332.75
180 R	BOWEN, WESLEY E.	2014	1,469.88	0.00	1,469.88
179 R	BOWEN, WESLEY E. & GWENDOLYN	2014	228.25	0.00	228.25
188 R	BRADLEY, JOHN J. & DONNA M.	2014	2,602.88	2,564.67	38.21
206 R	BROWER, ANDREA C.	2014	357.50	0.00	357.50
204 R	BROWER, HOWARD	2014	419.38	0.00	419.38
205 R	BROWER, HOWARD	2014	276.38	0.00	276.38
203 R	BROWER, MIRIAN	2014	358.88	0.00	358.88
217 R	BRUEN, LAURENCE J. & MARJORIE J.	2014	1,335.13	0.00	1,335.13
1597 R	BRYANT, FLORENCE	2014	1,208.63	904.32	304.31
222 R	BRYANT, MARITA L. & CHRISTINA M.	2014	1,760.00	1,532.69	227.31
6 R	CAMP VEGA CORP.	2014	3,088.25	1,544.13	1,544.12
36 R	CAMP VEGA CORP.	2014	44,668.25	22,334.13	22,334.12
1726 R	CAMP VEGA CORP.	2014	3,272.50	1,636.25	1,636.25
1432 R	CAMP VEGA CORPORATION	2014	17.88	8.94	8.94
1592 R	CARTER, GARY L. & DEBRA A.	2014	1,408.00	704.00	704.00
267 R	CAYER, ERNEST & SHIRLEY	2014	2,380.13	2,036.18	343.95
1565 R	CHABE, DAVID N & ELIZABETH	2014	226.88	113.44	113.44
1579 R	CHABE, DAVID N & ELIZABETH	2014	976.25	488.13	488.12
280 R	CHICOINE, JASON N	2014	1,960.75	980.38	980.37
1300 R	CHURCHILL JOHN & DENISE	2014	154.00	0.00	154.00

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1517 R	CHURCHILL, JOHN	2014	286.00	0.00	286.00
289 R	CHURCHILL, JOHN & DENISE	2014	57.75	0.00	57.75
290 R	CHURCHILL, JOHN & DENISE	2014	56.38	0.00	56.38
293 R	CHURCHILL, JOHN & DENISE	2014	2,099.63	0.00	2,099.63
1256 R	CHURCHILL, JOHN & ELDEN	2014	101.75	0.00	101.75
732 R	CHURCHILL, JOHN P.	2014	151.25	0.00	151.25
291 R	CHURCHILL, JOHN P. & ELDON L.	2014	89.38	0.00	89.38
1506 R	CLARK, GERALD R	2014	492.25	0.00	492.25
674 R	COCHRAN, ALFRED	2014	144.38	72.19	72.19
306 R	COLE, CLAIRE	2014	358.88	0.00	358.88
307 R	COLE, CLAIRE	2014	357.50	0.00	357.50
308 R	COLE, HAROLD	2014	357.50	0.00	357.50
317 R	COOK, CHERYL T.	2014	1,476.75	738.38	738.37
336 R	CREEK, TERRY	2014	5,399.63	2,699.82	2,699.81
834 R	CROSS, MICHAEL J. & JULIE A.	2014	2,048.75	1,427.04	621.71
25 R	CUMBER, JAY	2014	2,004.75	0.00	2,004.75
355 R	CURRIER, NORMAN	2014	976.25	0.00	976.25
356 R	CURRIER, NORMAN	2014	313.50	0.00	313.50
364 R	DANGELO, ALESSIO & THERESA	2014	100.38	0.00	100.38
396 R	DAWICKI III, JOSEPH F.	2014	49.50	0.00	49.50
402 R	DEGRINNEY, JOSEPH (TRUSTEE)	2014	59.13	0.00	59.13
403 R	DEGRINNEY, JOSEPH (TRUSTEE)	2014	1,234.75	0.00	1,234.75
1328 R	DELISLE, LEAH M.	2014	156.75	0.00	156.75
829 R	DEROCHER, NANCY J	2014	805.75	0.00	805.75
412 R	DESROCHES, DOUGLAS J. & JEANETTE M	2014	998.25	499.13	499.12
427 R	DONEGAN, THOMAS D. & TERESA	2014	3,308.25	0.00	3,308.25
431 R	DOUGAN, DOROTHY ESTATE	2014	11,195.25	0.00	11,195.25
1288 R	DOYON, YVON F.	2014	1,941.50	970.75	970.75
425 R	DUNN, GEORGE M. & JANET L.	2014	412.50	0.00	412.50
740 R	DUTREMBLE, LIDIA	2014	627.00	0.00	627.00
741 R	DUTREMBLE, LIDIA	2014	232.38	0.00	232.38
1404 R	DWYER, JAMES	2014	24.75	0.00	24.75
274 R	EAMES, EDWARD N. & SUSAN G.	2014	1,021.63	0.00	1,021.63
533 R	ECHO ISLAND ASSOCIATION	2014	3,862.38	3,359.38	503.00
539 R	ECHO ISLAND ASSOCIATION	2014	258.50	225.21	33.29
1 R	ECHO LAKE ASSOCIATION	2014	103.13	51.57	51.56
1587 R	ECHO LAKE LODGE AND COTTAGES, LLC.	2014	2,602.88	1,301.44	1,301.44
1324 R	ELLIOT, SCOTT & JOANNE	2014	717.75	1.28	716.47
451 R	ELLIS, CALE C.	2014	3,975.13	0.00	3,975.13
1505 R	ELLIS, CALE C.	2014	357.50	0.00	357.50
1646 R	ENGLEHARDT, JON	2014	451.00	0.00	451.00
456 R	ENGLEHARDT, JON P & MARY T	2014	2,252.25	0.00	2,252.25
1126 R	ENGLEHARDT, JON P & MARY T	2014	101.75	0.00	101.75
1555 R	ENGLEHARDT, JON P & MARY T	2014	127.88	0.00	127.88
1591 R	ENOS, CARLTON E. JR	2014	280.50	0.00	280.50
549 R	EVANS, TANYA L.	2014	1,358.50	0.00	1,358.50

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
550 R	EVANS, TANYA L.	2014	74.25	0.00	74.25
552 R	EVANS, TANYA L.	2014	528.00	0.00	528.00
1227 R	FERRARO, JOHN F.	2014	1,278.75	695.40	583.35
1559 R	FLYNN, KATHERINE H	2014	5,260.75	2,630.38	2,630.37
587 R	GILE, CAROL ANN	2014	1,006.50	503.25	503.25
534 R	GORDON, ERIK T.	2014	50.88	0.00	50.88
1321 R	GORDON, SUE A	2014	72.88	0.00	72.88
906 R	GORDON, SUE A.	2014	2,777.50	0.00	2,777.50
557 R	GRACE, DONNA M.	2014	149.88	75.20	74.68
565 R	GRAY JR., WILLIS E. & EDITH L.	2014	100.38	50.19	50.19
1635 R	GREEN, HENRIK HAROLD	2014	1,093.13	546.57	546.56
947 R	GREEN, RICHARD A.	2014	222.75	111.38	111.37
948 R	GREEN, RICHARD A.	2014	3,110.25	1,555.13	1,555.12
567 R	GREGORY, KURT H	2014	561.00	280.50	280.50
568 R	GREGORY, KURT H	2014	2,778.88	1,389.44	1,389.44
569 R	GREGORY, KURT H	2014	202.13	101.07	101.06
570 R	GREGORY, KURT H	2014	213.13	106.57	106.56
1510 R	GREIFZU, TYSON A.	2014	556.88	278.44	278.44
575 R	GREINER, HOZUMI, NICOLE & DANIEL	2014	598.13	0.00	598.13
576 R	GREINER, HOZUMI, NICOLE & DANIEL	2014	1,050.50	0.00	1,050.50
594 R	HALL, DAVID W., ROBERT A.,	2014	2,600.13	0.00	2,600.13
602 R	HALL, DAVID W., ROBERT A.,	2014	398.75	0.00	398.75
645 R	HICKS, RICHARD & ELIZABETH H.	2014	3,302.75	3,301.14	1.61
1385 R	HILL, ANDREW F.	2014	1,812.25	906.13	906.12
648 R	HILL, TAMI J.	2014	900.63	0.00	900.63
1124 R	HOLMAN, JEFFREY R	2014	246.13	0.00	246.13
1125 R	HOLMAN, JEFFREY R	2014	889.63	0.00	889.63
1029 R	HORNE, DONNA F	2014	231.00	0.00	231.00
1438 R	HORNE, LINDA F., DONALD D.,	2014	330.00	0.00	330.00
1066 R	HUNTER, LARRY R.	2014	2,642.75	1,321.38	1,321.37
1341 R	JARVIS, ROBIN S	2014	31.63	11.24	20.39
1342 R	JARVIS, ROBIN S	2014	1,089.00	21.81	1,067.19
731 R	JENKINS, THOMAS D. & LUCIA A.	2014	2,882.00	1,441.00	1,441.00
327 R	JENSEN, JESSICA L	2014	321.75	158.54	163.21
733 R	JOHNSON, ANN MARIE	2014	1,486.38	743.43	742.95
778 R	JOHNSON, ANNE MARIE	2014	250.25	125.13	125.12
779 R	JOHNSON, ANNE MARIE	2014	182.88	91.44	91.44
750 R	KAPLAN, SUSAN P.	2014	2,502.50	27.51	2,474.99
318 R	KEEFE-PHILIPS, CATHERINE M.	2014	38.50	0.00	38.50
319 R	KEEFE-PHILIPS, CATHERINE M.	2014	110.00	0.00	110.00
253 R	KLINOFF, ANDREW A.	2014	1,647.25	0.00	1,647.25
254 R	KLINOFF, ANDREW A.	2014	389.13	0.00	389.13
790 R	KRAMER, BRUCE, MIRIAM & SCOTT	2014	4,364.25	2,342.32	2,021.93
811 R	LAKE, LOUISE P.	2014	44.00	22.00	22.00
812 R	LAKE, RODNEY M. & LAURIE L.	2014	316.25	0.00	316.25
184 R	LAMONTAGNE, DENNIS A.	2014	948.75	486.63	462.12
945 R	LANGELIER, DORIS	2014	1,449.25	0.00	1,449.25
697 R	LAROCHE, ANDREW J.	2014	2,926.00	1,463.00	1,463.00

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1315 R	LEBLANC, TAMMY BEGIN & ANDRE B	2014	111.38	0.00	111.38
615 R	LECLAIR, CHERYL	2014	1,101.38	0.00	1,101.38
616 R	LECLAIR, CHERYL	2014	82.50	21.31	61.19
1103 R	LITTLER, RACHEL C.	2014	2,212.38	0.00	2,212.38
113 R	MAROTTO, MARISOL M	2014	243.38	0.00	243.38
899 R	MASON, NANCY P.	2014	1,216.88	0.00	1,216.88
898 R	MASON, ROBERT & NANCY	2014	159.50	0.00	159.50
904 R	MATHEWS, THOMAS ET ALS	2014	2,637.25	1,318.63	1,318.62
902 R	MATHEWS, THOMAS J. ET ALS	2014	2,347.13	1,173.57	1,173.56
738 R	MCGOWAN, PATRICK K.	2014	3,268.38	0.00	3,268.38
1236 R	MCGRATH, LYNN	2014	1,553.75	0.00	1,553.75
683 R	MCNALLY, MICHAEL C	2014	3,653.38	1,826.69	1,826.69
1172 R	MELCHINSKEY, STEPHEN J.	2014	2,002.00	1,001.00	1,001.00
1174 R	MELCHINSKEY, STEPHEN J.	2014	275.00	137.50	137.50
940 R	MELIA, DANIEL T.	2014	717.75	0.00	717.75
727 R	MICHAUD, LAURENT W. & CYNTHIA	2014	1,234.75	829.84	404.91
1541 R	MICHAUD, TROY E.& JOLINE R.	2014	1,827.38	0.00	1,827.38
966 R	MITCHELL, MARY JANE	2014	1,050.50	0.00	1,050.50
968 R	MITCHELL, PAUL E. & NANCY J.	2014	826.38	0.00	826.38
1546 R	MITCHELL, STEVEN	2014	1,205.88	702.94	502.94
1191 R	MORRISON, KENNETH	2014	4,796.00	2,398.00	2,398.00
995 R	MULCAHY, RICHARD & KATHLEEN	2014	3,449.88	0.00	3,449.88
999 R	MURRAY, RAYMOND	2014	422.13	0.00	422.13
1003 R	MYRAND, DANIEL	2014	145.75	0.00	145.75
1004 R	MYRAND, DANIEL	2014	1,122.00	0.00	1,122.00
1018 R	NELSON, GREGORY S. & LINDA M.	2014	2,382.88	1,243.00	1,139.88
1135 R	NICHOLS, CATHY A.	2014	932.25	0.00	932.25
39 R	NICHOLS, JEFFREY W.	2014	369.88	0.00	369.88
41 R	NICHOLS, JEFFREY W.	2014	56.38	0.00	56.38
53 R	NICKLESS, RICHARD D JR & JENNIFER A	2014	165.00	4.01	160.99
869 R	ORR, ROBERT A.	2014	507.38	0.00	507.38
870 R	ORR, ROBERT A.	2014	20.63	0.00	20.63
1044 R	OUELLETTE, GEORGE E & JANET A	2014	2,325.13	0.00	2,325.13
1027 R	PARKS SR., KEVIN R.	2014	1,504.25	0.00	1,504.25
1062 R	PATTERSON, ALAN	2014	353.38	349.70	3.68
1063 R	PATTERSON, ALAN	2014	616.00	609.59	6.41
1064 R	PATTERSON, ALAN	2014	336.88	333.38	3.50
1065 R	PATTERSON, ALAN	2014	418.00	413.65	4.35
1670 R	PEPPER, TIMOTHY W & MEREDITH C.	2014	3,399.00	0.00	3,399.00
1072 R	PERKINS SR., WILLIAM H. & LORRAINE	2014	1,628.00	788.84	839.16
44 R	PETERSON, JAMES T	2014	188.38	0.00	188.38
48 R	PETERSON, JAMES T	2014	22.00	0.00	22.00
183 R	PETERSON, MARY LOU	2014	382.25	0.00	382.25
1075 R	PETTINGILL, PAUL	2014	1,680.25	0.00	1,680.25
1076 R	PFAFFLE, RUTH I.	2014	2,354.00	1,177.00	1,177.00
868 R	PHAIAH, MITCHELL	2014	778.25	0.00	778.25

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1083 R	PHILLIPS JR., JAMES A. & NORMA	2014	543.13	0.00	543.13
1086 R	PIDDOCK JR., CHARLES A.	2014	3,437.50	1,718.75	1,718.75
295 R	PINEAU, CHRISTOPHER M.	2014	530.75	0.00	530.75
268 R	PRATT, GLYNN & MARY	2014	794.75	415.54	379.21
1119 R	QUIMBY, DAVID & LINDA P	2014	2,795.38	2,123.97	671.41
1117 R	QUIMBY, WILLIAM A.	2014	66.00	0.00	66.00
1118 R	QUIMBY, WILLIAM A.	2014	93.50	0.00	93.50
1219 R	QUIMBY, WILLIAM A.	2014	138.88	0.00	138.88
1141 R	REEVE, LINDA C.	2014	728.75	0.00	728.75
1144 R	REEVE, LINDA C.	2014	19.25	0.00	19.25
1140 R	REEVE, MICHAEL & LINDA	2014	3,357.75	0.00	3,357.75
1143 R	REEVE, MICHAEL & LINDA	2014	2,506.63	0.00	2,506.63
1302 R	REMYINGTON, MELISSA	2014	3,099.25	1,502.09	1,597.16
1699 R	RILEY, PATRICIA A.	2014	2,006.13	1,003.07	1,003.06
1481 R	RINGUETTE JR., BERTRAND	2014	261.25	0.00	261.25
1168 R	RIZY, JOHN R(TRUSTEE)	2014	2,543.75	231.23	2,312.52
591 R	ROGERS, CARLYLE W JR	2014	358.88	0.00	358.88
593 R	ROGERS, CARLYLE W JR	2014	900.63	0.00	900.63
1450 R	ROGERS, CARLYLE W JR	2014	2,092.75	0.00	2,092.75
511 R	RUBIN, JEFFREY A & WARD, STEPHANIE	2014	4,185.50	2,092.75	2,092.75
846 R	SANBORN, CAROL	2014	551.38	0.00	551.38
120 R	SAVAGE, ETHAN E & CARRIE E	2014	365.75	7.62	358.13
1202 R	SCHAAD, ANNE P.	2014	3,609.38	1,804.69	1,804.69
1203 R	SCHAAD, ANNE P.	2014	148.50	74.25	74.25
1204 R	SCHAAD, ANNE P.	2014	412.50	206.25	206.25
609 R	SCHMIDT, JAMIE E & TAMMY L.	2014	1,552.38	0.00	1,552.38
1214 R	SEARLES, JULIE T. BOWEN	2014	27.50	0.00	27.50
1218 R	SHAW FAMILY COTTAGE TRUST	2014	5,062.75	2,531.38	2,531.37
1409 R	SNOWFLAKE PRODUCTIONS, LLC	2014	9,020.00	4,510.00	4,510.00
1199 R	SOUZA, CHERYL L.	2014	411.13	0.00	411.13
1638 R	SOUZA, SHANNA	2014	783.75	0.00	783.75
1002 R	SPIGNER, LEVIE	2014	2,873.75	0.00	2,873.75
1538 R	SPIGNER, LEVIE	2014	378.13	0.00	378.13
1263 R	ST PIERRE, DAVID E.	2014	416.63	208.32	208.31
1734 R	STEVENS, ERIC T. & HOPE M.	2014	1,819.13	900.00	919.13
1617 R	STEVENS, PRISCILLA A.	2014	41.25	0.00	41.25
1661 R	STEVENS, ROBERT L. II	2014	416.63	246.33	170.30
1279 R	STEVENSON, CRAIG	2014	192.50	0.00	192.50
1297 R	SYLVESTER, STEVEN A.	2014	1,824.63	20.95	1,803.68
1303 R	TAYLOR, STEPHEN F & VALERIE A	2014	1,936.00	0.00	1,936.00
1304 R	TERRANOVA, PAUL	2014	280.50	0.00	280.50
1305 R	TERRANOVA, PAUL	2014	1,637.63	0.00	1,637.63
1307 R	TERRANOVA, PAUL & EILEEN	2014	280.50	0.00	280.50
679 R	THOMPSON, NORMAN B & SANDRA L	2014	851.13	0.00	851.13
678 R	THOMPSON, SANDRA L	2014	118.25	0.00	118.25
1161 R	THURLOW, DANA A. & LINDA J.	2014	1,676.13	838.07	838.06
1162 R	THURLOW, DANA A. & LINDA J.	2014	35.75	17.88	17.87

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-1

As of: 06/03/2014

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1116 R	TOBIN, CATHERINE & EDWARD	2014	151.25	75.63	75.62
1115 R	TOBIN, EDWARD N	2014	2,087.25	1,043.63	1,043.62
33 R	TOBIN, EDWARD N.	2014	310.75	155.38	155.37
1320 R	TRACY, BARBARA	2014	149.88	0.00	149.88
1478 R	TRASK, STEPHON & LANDRY, JEANNE I.	2014	1,428.63	0.00	1,428.63
1348 R	TYLER, BARBARA F	2014	83.88	41.94	41.94
1347 R	TYLER, BARBARA F.	2014	1,578.50	789.25	789.25
1735 R	TYLER, TIMOTHY	2014	1,713.25	856.62	856.63
1358 R	VIGUE, VERNAL E. & JEANNE C.	2014	2,598.75	1,682.39	916.36
1498 R	WARD, JOSHUA	2014	246.13	0.00	246.13
949 R	WARREN, PAUL	2014	1,544.13	1,079.39	464.74
912 R	WARREN, PAUL D. & VIRGINIA M.	2014	998.25	603.33	394.92
1101 R	WARREN, PAUL D. & VIRGINIA M.	2014	1,318.63	803.41	515.22
1370 R	WARREN, PAUL D. & VIRGINIA M.	2014	4,098.88	2,634.49	1,464.39
1377 R	WEBER, MARIE A	2014	154.00	77.00	77.00
1501 R	WESTON, ERIC J.	2014	1,137.13	0.00	1,137.13
1363 R	WHIRLEY, DANIEL L & JOSEFA	2014	1,988.25	994.13	994.12
219 R	WHITE, LORENCE	2014	83.88	0.00	83.88
1410 R	WILCOX, RICHARD O. & ELAINE K.	2014	1,135.75	567.88	567.87
1411 R	WILCOX, RICHARD O. & ELAINE K.	2014	482.63	241.32	241.31
1649 R	WILKINS, DONNA M.	2014	341.00	181.69	159.31
1225 R	WILKINS, WENDY LEE	2014	772.75	0.00	772.75
1266 R	WILSON, JEFFERY A. & LEE ANN	2014	584.38	0.00	584.38
1601 R	WILSON, ROBERT S.	2014	1,560.63	1,556.58	4.05
1529 R	WINNER, ROBERT & TAMI J H	2014	167.75	0.00	167.75
330 R	WOOD , JOHN A.	2014	280.50	140.25	140.25
331 R	WOOD, JOHN A.	2014	288.75	144.38	144.37
165 R	WOODARD, MARK A & ANDREA J	2014	750.75	0.00	750.75
588 R	WRIGHT, JAMES A.	2014	565.13	0.00	565.13
589 R	WRIGHT, JAMES A.	2014	2,706.00	0.00	2,706.00
1446 R	YOUNG, THOMAS E. & LYNNE	2014	2,090.00	1,045.00	1,045.00
1447 R	YOUNG, THOMAS E. & LYNNE	2014	1,512.50	756.25	756.25
841 R	ZEOLI, GERALD D & CHERYL L	2014	3,041.50	1,448.86	1,592.64

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 267 Accounts:			371,225.80	131,890.36	239,335.44

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-2,039.66	0.00	0.00	-2,039.66
I - Interest Charged	0.00	869.02	0.00	869.02
P - Payment	133,629.45	-869.02	0.00	132,760.43
Y - Prepayment	300.57	0.00	0.00	300.57
Total	131,890.36	0.00	0.00	131,890.36

Non Lien Summary

2014-1	239,335.44
Total	239,335.44

No Liened Accounts	0.00	0.00	0.00
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Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0.00
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Total for 267 Accounts:	371,225.80	131,890.36	239,335.44
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Board of Selectmen:

Joseph Young, Chairman	2014
Jon Beekman, Vice-chair	2015
Berndt Graf	2014
Mary Wright	2016
Ken Morrison.....	2016

Budget Committee:

Brent St. Clair	2015
Joel Swimm.....	2015
Jeffrey Rubin.....	2015
Ellie Andrews	2016
Katherine Ayer	2016

School Committee:

Richard Darling Chair.....	2014
Diane Polky, Vice-Chair.....	2015
Jennifer Bero.....	2016
Michelle Keating	2016
Elaine Wilcox	2014

Financial Statements

Town of Fayette, Maine

June 30, 2013

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Town of Fayette, Maine

June 30, 2013

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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, 2013, 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.

Auditor's 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, 2013, 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 on page 3 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.

Randy Powers + Company

Professional Association

Portland, Maine
February 28, 2014

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, 2013. 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 \$3,688,758 as of June 30, 2013, compared to \$3,721,808 as of June 30, 2012.

The Town's governmental funds General Fund Balance was \$1,149,537 as of June 30, 2013, compared to \$1,285,757 as of June 30, 2012, a decrease of \$136,220 from the previous year.

An important observation that both the Town and School continue to utilize its undesignated fund and designated fund balances to fund capital needs, projects and to minimize tax impact from increase costs and revenue loss due to the decisions made by the State to reduce aid to education, revenue sharing and other revenue streams that have been captured by the State to address its own budgetary challenges. The \$1,149,537 represents the true status in total of town funds when combined as of June 30, 2013.

The budget versus actual expenditures for 2013 showed a noteworthy reduction in revenues received and a corresponding reduction in expenditures leading to \$81,916 in revenues over expenditures.

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

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

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

Fund Financial Statements

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

The Town has the following types of funds:

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

Notes to the Financial Statements

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

The following schedule is a summary of net position for the years ended June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,442,456	\$ 1,547,913	\$ (105,457)
Capital assets	3,197,206	3,057,994	139,212
Total Assets	4,639,662	4,605,907	33,755
Long term-liabilities	733,271	637,438	95,833
Other liabilities	217,633	246,661	(29,028)
Total Liabilities	950,904	884,099	66,805
Net position:			
Invested in capital assets, net			
of related debt	2,334,768	2,254,404	80,364
Restricted	81,946	76,335	5,611
Unrestricted	1,272,044	1,391,069	(119,025)
	<u>\$ 3,688,758</u>	<u>\$ 3,721,808</u>	<u>\$ (33,050)</u>

The Town's asset performance as a whole reflects a modest gain in capital assets that is overshadowed by annual depreciation combined with the increase in unrestricted liabilities from the previous year.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 11,470	\$ 10,234	\$ 1,236
Operating grants and contributions	124,506	127,107	(2,601)
Capital grants and contributions	113,280	-	113,280
General revenues			
Property taxes	2,127,475	2,114,850	12,625
Excise taxes	182,507	165,901	16,606
Intergovernmental	392,912	581,320	(188,408)
Other	22,932	79,131	(56,199)
Total Revenues	<u>2,975,082</u>	<u>3,078,543</u>	<u>(103,461)</u>
Expenses:			
General			
General government	\$ 302,222	\$ 273,597	\$ 28,625
Public safety	118,591	111,087	7,504
Health and welfare	35,246	37,193	(1,947)
Recreation and culture	21,946	10,607	11,339
Education	1,772,618	1,913,508	(140,890)
Public works	543,023	454,383	88,640
Unclassified	191,078	201,188	(10,110)
Interest on long-term debt	23,408	25,978	(2,570)
Total Expenses	<u>3,008,132</u>	<u>3,027,541</u>	<u>(19,409)</u>
Change in Net Position	<u>\$ (33,050)</u>	<u>\$ 51,002</u>	<u>\$ (84,052)</u>

The Town continues to demonstrate a modest change of Net Position from the previous year.

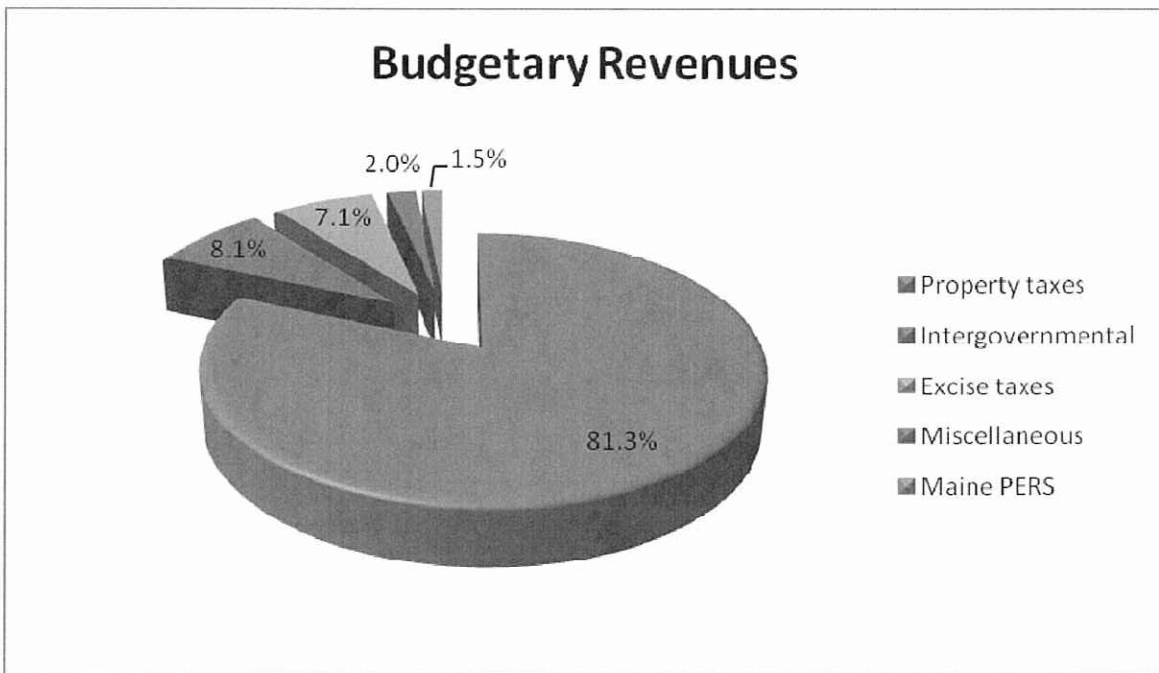
Management's Discussion and Analysis - Continued

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.

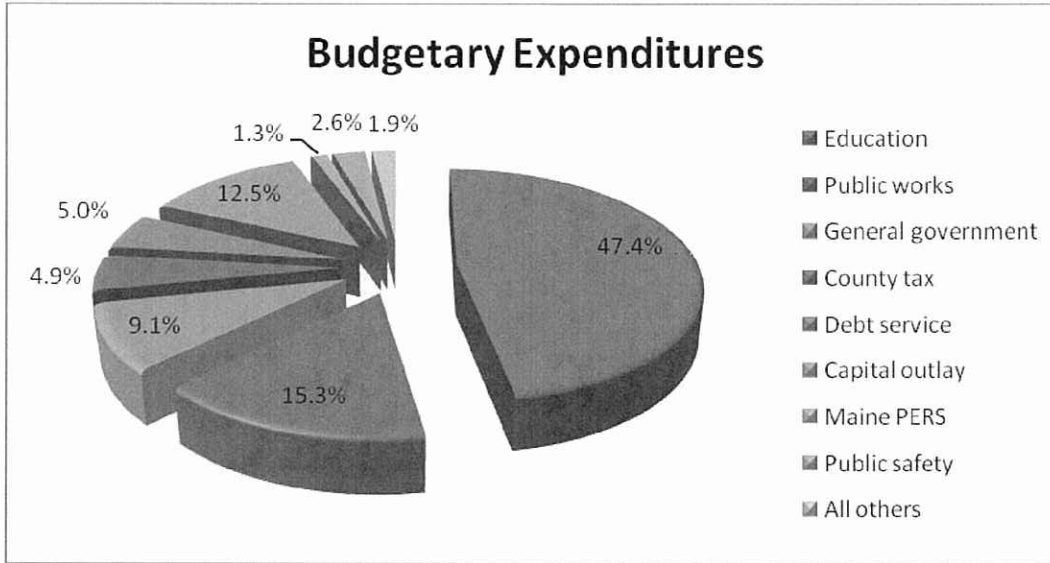
Current year revenues on a budgetary basis in the general fund were made up of the following:



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

2013 shows a modest reduction in the percentage of expenditure burden of the education services from the previous year. This difference was easily compensated by Public Works and General Government expenditures that both saw modest increases from the previous year.

Our 2013 revenues collection sources show little change 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 monies that were raised by taxation and not expended for school purposes. Therefore, the voters at the 2007 Annual Town Meeting took action to protect these funds for the benefit of the Fayette Central School. These funds may be used for any purpose that benefits the Fayette Central School as approved by the voters of Fayette.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Capital Assets

At year-end, the Town had \$3,197,206 in net capital assets compared to \$3,057,994, last year.

This year's major additions included:

The Town purchased an excavator and built an addition to the school that housed a 150 KW wood pellet boiler, 32 ton pellet silo, a 60 KW Generator to power the school and a new 1000 gallon propane tank purposed to fuel the generator and kitchen operations.

The excavator purchase was made with the incorrect understanding that highway equipment reserve funds were available at time of purchase but were not. At the June 30, 2013 town meeting monies were approved to address this error and provide additional monies for highway capital. (See fund deficit on page 30 of financial statements).

Long Term Liabilities

At year-end, the Town had \$768,000 in general obligation debt and \$94,438 in capital lease obligations compared to \$670,500 and \$133,090, respectively, last year.

The Town continues to pay down its debt load. The Road Bond, Fire Station, Truck and Bus lease purchase and the qualified school construction bond that help pay for the improvements at Fayette Central School were all part of the GOB debt and Capital Lease obligation for the 2013 year.

Economic Factors and Next Year's Budgets and Rates

Fayette will continue to support its own needs in the dwindling absence of state revenue stream that are mandated contributions from the state have now been used to fill budgetary gaps for State Government. Fayette continues to use both designated and undesignated funds to survive. We can no longer continue this trend. The 2012 and 2013 tax rates remained the same. The 2014 tax rate has increased. It is highly probable that the 2015 rate will increase as well.

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, 2013

	<u>Governmental Activities</u>
Assets	
Cash	\$ 1,155,008
Accounts receivable	40,075
Prepaid expenses	14,108
Taxes receivable	180,080
Tax liens	50,113
Tax acquired property	3,072
Capital assets, net of accumulated depreciation	<u>3,197,206</u>
Total Assets	4,639,662
Liabilities	
Accrued expenses	48,538
County tax payable	27,995
Prepaid taxes	2,353
Accrued interest payable	500
Deferred revenues	9,080
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	91,000
Capital lease obligation	38,197
Portion due or payable after one year:	
Bonds payable	677,000
Capital lease obligation	<u>56,241</u>
Total Liabilities	<u>950,904</u>
Net Position	
Invested in capital assets, net of related debt	2,334,768
Restricted	81,946
Unrestricted	<u>1,272,044</u>
Net Position	<u>\$ 3,688,758</u>

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

Statement of Activities

Town of Fayette, Maine

As of June 30, 2013

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating</u>	<u>Capital</u>	
			<u>Grants and Contributions</u>	<u>Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 302,222	\$ 11,470	\$ -	\$ -	\$ (290,752)
Public safety	118,591	-	-	-	(118,591)
Health and welfare	35,246	-	-	-	(35,246)
Recreation and culture	21,946	-	-	-	(21,946)
Education	1,772,618	-	42,373	113,280	(1,616,965)
Public works	543,023	-	44,256	-	(498,767)
County tax	149,225	-	-	-	(149,225)
Unclassified	3,976	-	-	-	(3,976)
Maine PERS on-behalf payments	37,877	-	37,877	-	-
Interest on long-term debt	23,408	-	-	-	(23,408)
Total Governmental Activities	<u>\$ 3,008,132</u>	<u>\$ 11,470</u>	<u>\$ 124,506</u>	<u>\$ 113,280</u>	<u>(2,758,876)</u>
General revenues:					
Taxes:					
Property					2,127,475
Excise					182,507
Intergovernmental					392,912
Interest					1,133
Miscellaneous					45,434
Loss on disposal of capital assets					<u>(23,635)</u>
					<u>2,725,826</u>
					Change in Net Position
					(33,050)
					Net position at beginning of year
					<u>3,721,808</u>
					Net Position at End of Year
					<u>\$3,688,758</u>

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2013

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 1,120,802	\$ 34,206	\$ 1,155,008
Accounts receivable	26,107	13,968	40,075
Prepaid expenditures	14,108	-	14,108
Taxes receivable	180,080	-	180,080
Tax liens	50,113	-	50,113
Tax acquired property	3,072	-	3,072
Due from other funds	23,221	8,141	31,362
	<u>1,417,503</u>	<u>56,315</u>	<u>1,473,818</u>
Total Assets	\$ 1,417,503	\$ 56,315	\$ 1,473,818
Liabilities and Fund Balances			
Liabilities			
Accrued expenses	\$ 48,538	\$ -	\$ 48,538
County tax payable	27,995	-	27,995
Prepaid taxes	2,353	-	2,353
Due to other funds	-	31,362	31,362
Deferred revenues	189,080	-	189,080
	<u>267,966</u>	<u>31,362</u>	<u>299,328</u>
Total Liabilities	267,966	31,362	299,328
Fund Balances			
Restricted			
Special revenue funds	-	8,194	8,194
Permanent funds	-	26,153	26,153
General fund	47,599	-	47,599
Assigned			
General fund - Town	475,748	-	475,748
General fund - School	407,715	-	407,715
Unassigned			
Special revenue funds	-	(9,394)	(9,394)
General fund	218,475	-	218,475
	<u>1,149,537</u>	<u>24,953</u>	<u>1,174,490</u>
Total Fund Balances	1,149,537	24,953	1,174,490
Total Liabilities and Fund Balances	\$ 1,417,503	\$ 56,315	\$ 1,473,818

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, 2013

Total Fund Balances - Governmental Funds \$ 1,174,490

Amounts reported for governmental activities in the Statement of
Net Position is different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported as assets in governmental
funds. The cost of capital assets, net of accumulated depreciation is: 3,197,206

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 deferred property tax revenue in the governmental
funds as a liability is: 180,000

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	\$ (768,000)	
Capital lease obligations	(94,438)	
Accrued interest payable	(500)	
		<u>(862,938)</u>

Net Position - Governmental Activities \$ 3,688,758

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, 2013

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Property taxes	\$ 2,101,475	\$ -	\$ 2,101,475
Excise taxes	182,507	-	182,507
Intergovernmental	309,427	283,394	592,821
Maine PERS on-behalf payments	37,877	-	37,877
Miscellaneous	<u>51,173</u>	<u>6,864</u>	<u>58,037</u>
Total Revenues	2,682,459	290,258	2,972,717
Expenditures			
Current			
General government	300,691	-	300,691
Public safety	78,134	-	78,134
Health and welfare	35,246	-	35,246
Recreation and culture	21,086	-	21,086
Education	1,436,909	281,127	1,718,036
Public works	463,266	-	463,266
County tax	149,225	-	149,225
Unclassified	1,954	2,022	3,976
Maine PERS on-behalf payments	37,877	-	37,877
Debt service - principal	127,500	-	127,500
- interest	23,208	-	23,208
Capital outlay	<u>378,686</u>	<u>-</u>	<u>378,686</u>
Total Expenditures	<u>3,053,782</u>	<u>283,149</u>	<u>3,336,931</u>
Revenues Over (Under) Expenditures	(371,323)	7,109	(364,214)
Other Financing Sources (Uses)			
Proceeds from borrowing	225,000	-	225,000
Operating transfers in	10,247	144	10,391
Operating transfers out	<u>(144)</u>	<u>(10,247)</u>	<u>(10,391)</u>
Total Other Financing Sources (Uses)	<u>235,103</u>	<u>(10,103)</u>	<u>225,000</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(136,220)	(2,994)	(139,214)
Fund balances at beginning of year	<u>1,285,757</u>	<u>27,947</u>	<u>1,313,704</u>
Fund Balances at End of Year	<u>\$ 1,149,537</u>	<u>\$ 24,953</u>	<u>\$ 1,174,490</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, 2013

Net Change in Fund Balances - Total Governmental Funds \$ (139,214)

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 deferred property tax revenue reported in the governmental funds and not in the Statement of Activities is: 26,000

Governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions and reductions in the current period:

Capital asset additions	\$ 379,078	
Depreciation expense	<u>(194,506)</u>	
		184,572

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:

Proceeds on sale of capital assets	(21,725)	
Loss on sale of capital assets	<u>(23,635)</u>	
		(45,360)

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	(225,000)	
Principal portion of debt service payments	127,500	
Principal portion of capital lease obligation payments	<u>38,652</u>	
		(58,848)

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	<u>(200)</u>	
		<u>(200)</u>

Change in Net Position of Governmental Activities **\$ (33,050)**

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, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 2,127,052	\$ 2,127,052	\$ 2,101,475	\$ (25,577)
Excise taxes	158,000	158,000	182,507	24,507
Intergovernmental revenues				
State revenue sharing	56,000	56,000	66,247	10,247
Maine PERS on-behalf payments	-	-	37,877	37,877
Other	262,422	262,422	142,180	(120,242)
Miscellaneous revenues	29,334	29,334	50,361	21,027
Total Revenues	<u>2,632,808</u>	<u>2,632,808</u>	<u>2,580,647</u>	<u>(52,161)</u>
Expenditures				
Current				
General government	303,939	303,939	275,691	28,248
Public safety	78,273	78,273	78,134	139
Health and welfare	37,000	37,000	35,246	1,754
Recreation and culture	21,294	21,294	21,086	208
Education	1,486,734	1,486,734	1,429,636	57,098
Public works	463,646	463,646	463,266	380
County tax	166,414	166,414	149,225	17,189
Unclassified	-	-	398	(398)
Maine PERS on-behalf payments	-	-	37,877	(37,877)
Debt service - principal	127,500	127,500	127,500	-
- interest	38,044	38,044	23,208	14,836
Capital outlay	431,186	431,186	378,686	52,500
Total Expenditures	<u>3,154,030</u>	<u>3,154,030</u>	<u>3,019,953</u>	<u>134,077</u>
Revenues Over (Under) Expenditures	(521,222)	(521,222)	(439,306)	81,916
Other Financing Sources (Uses)				
Proceeds from borrowing	225,000	225,000	225,000	-
Operating transfers in	250,813	250,813	183,560	(67,253)
Operating transfers out	(42,559)	(42,559)	(42,593)	(34)
Utilization of unassigned fund balance	80,000	80,000	-	(80,000)
Utilization of assigned fund balance	66,000	66,000	-	(66,000)
Total Other Financing Sources (Uses)	<u>579,254</u>	<u>579,254</u>	<u>365,967</u>	<u>(213,287)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 58,032</u>	<u>\$ 58,032</u>	<u>\$ (73,339)</u>	<u>\$ (131,371)</u>
Budgetary fund balance at beginning of year			<u>797,482</u>	
Budgetary Fund Balance at End of Year			<u>\$ 724,143</u>	

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

Notes to Financial Statements

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies

The Town of Fayette, Maine operates under a Selectmen - Town Manager form of government. The accounting policies of the Town of Fayette, Maine, conform to United States generally accepted accounting principles (GAAP). The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. 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, 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.

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.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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.

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.

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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, 2013, 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.

Debt Issuance Costs

In governmental funds, debt issuance costs are recognized in the current period. For the government-wide financial statements, governmental activity debt issuance costs are amortized over the life of the debt issue.

Government-wide Fund Net Position

Government-wide net position is divided into three components:

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

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

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Governmental Fund Balances

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

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

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

Committed - resources which are subject to limitations the government imposes upon itself at its highest level of 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 19, 2012, on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due December 1, 2012 and May 1, 2013 with interest on unpaid taxes commencing on December 2, 2012 and May 2, 2013, 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 revenues.

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 \$58,032 for the year ended June 30, 2013.

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

New Accounting Pronouncement

During the year ended June 30, 2013, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Asset Position*. Balances reported in net asset position were not changed with the implementation of the new standard.

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, 2013, the carrying amount of the Town's deposits was \$1,155,008, and the bank balance was \$1,414,905. 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, 2013, none of the Town's bank balance of \$1,414,905 was exposed to credit risk.

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2013, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 167,657	\$ ---	\$ ---	\$ 167,657
Construction in Progress	---	225,392	---	225,392
Depreciable Assets:				
Buildings	3,233,885	---	108,000	3,125,885
Land Improvements	95,147	---	---	95,147
Equipment	686,723	153,686	---	840,409
Vehicles	1,097,562	---	---	1,097,562
Road network	<u>2,467,130</u>	<u>---</u>	<u>---</u>	<u>2,467,130</u>
Totals at historical cost	7,748,104	379,078	108,000	8,019,182
Less accumulated depreciation:				
Buildings	1,227,343	66,320	62,640	1,231,023
Land Improvements	86,558	1,938	---	88,496
Equipment	406,591	25,030	---	431,621
Vehicles	753,979	53,829	---	807,808
Road network	<u>2,215,639</u>	<u>47,389</u>	<u>---</u>	<u>2,263,028</u>
Total accumulated depreciation	4,690,110	194,506	62,640	4,821,976
Capital Assets, Net	<u>\$ 3,057,994</u>	<u>\$ 184,572</u>	<u>\$ 45,360</u>	<u>\$ 3,197,206</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	\$ 4,226
Public Safety	18,732
Recreation and Culture	860
Education	74,321
Public Works	<u>96,367</u>
Total governmental activities depreciation expense	<u>\$ 194,506</u>

Note D - Interfund Balances

Interfund balances at June 30, 2013 consisted of the following amounts:

Governmental Activities	<u>Receivables</u> <u>Due from</u>	<u>Payables</u> <u>Due to</u>	<u>Net Internal</u> <u>Balances</u>
General Fund:			
Special Revenue Fund:			
School Categorical Programs	\$ 23,362	\$ -	
Keep Me Warm	<u>-</u>	<u>(8,141)</u>	
	23,362	(8,141)	
Permanent Funds - Trust Funds:			
Cemetery	<u>8,000</u>	<u>-</u>	
	<u>8,000</u>	<u>-</u>	
	31,362	(8,141)	\$ 23,221
Special Revenue Fund:			
General Fund:			
School Categorical Programs	-	(23,362)	
Keep Me Warm	<u>8,141</u>	<u>-</u>	
	8,141	(23,362)	(15,221)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	<u>-</u>	<u>(8,000)</u>	
	<u>-</u>	<u>(8,000)</u>	<u>(8,000)</u>
	<u>\$ 39,503</u>	<u>\$ (39,503)</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 - Interfund Transfers

Interfund transfers for the year ended June 30, 2013 consisted of the following amounts:

Governmental Activities	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Total</u>
General Fund:			
<i>Special Revenue Funds:</i>			
Federal Grant Program	\$ 10,247	\$ -	
Pass through Ed Tech	-	(144)	
	<u>10,247</u>	<u>(144)</u>	\$ 10,103
Special Revenue Funds:			
<i>General Fund:</i>			
Federal Grant Program	-	(10,247)	
Pass through Ed Tech	144	-	
	<u>144</u>	<u>(10,247)</u>	<u>(10,103)</u>
	<u>\$ 10,391</u>	<u>\$ (10,391)</u>	<u>\$ -</u>

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

Note F - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
General obligation debt	\$ 670,500	\$ 225,000	\$ 127,500	\$ 768,000	\$ 91,000
Capital lease obligation	133,090	-	38,652	94,438	38,197
Total	<u>\$ 803,590</u>	<u>\$ 225,000</u>	<u>\$ 166,152</u>	<u>\$ 862,438</u>	<u>\$ 129,197</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Long-Term Liabilities - Continued

At June 30, 2013 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 4.25%. The IRS will credit the Town approximately 93% of the interest each year.	\$ 225,000
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%.	496,000
2005 General Obligation Bond for construction of a new fire house with Maine Municipal Bond Bank, due in annual principal and interest installments through November 2014. Interest begins at 3.019% and escalates to 3.644%.	47,000
	<u>\$ 768,000</u>

The annual requirements to amortize bonds payable are as follows:

Year Ended	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30,</u>			
2014	\$ 91,000	\$ 20,156	\$ 111,156
2015	93,000	27,161	120,161
2016	71,500	23,799	95,299
2017	73,500	20,809	94,309
2018	75,500	17,689	93,189
Thereafter	<u>363,500</u>	<u>65,690</u>	<u>429,190</u>
	<u>\$ 768,000</u>	<u>\$ 175,304</u>	<u>\$ 943,304</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Long-Term Liabilities - Continued

Capital Lease Obligations:

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

Year ending June 30,		
2014	\$	41,749
2015		39,597
2016		19,627
		<u>100,973</u>
Less amount representing interest (various rates)		<u>6,535</u>
Obligation under capital leases	\$	<u>94,438</u>

As of June 30, 2013 the gross amount of fixed assets associated with capital lease obligations was \$290,449 with accumulated depreciation of \$116,257.

Note G - Pension Plan

All school teachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's teacher group. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 2013, was \$312,132.

School employees are eligible for normal retirement, upon attaining age 60, provided they have 25 years of creditable service. Employees are penalized 2.5% for each year of early retirement. Employees, under 60 years of age, who become permanently disabled, receive 66.75% of the average final compensation, reduced by any amounts paid under worker's compensation, social security disability, or similar law. Employees, over 60 years old, who become permanently disabled, have their benefits calculated similarly to normal retirement. The retirement system also provides survivor benefits. Employees are required by state statute to contribute 7.65% of their compensation, to the retirement system. For the year ended June 30, 2013 employees contributed \$23,878. There is no contribution required by the Town except for federally funded positions for which the Town contributes 13.85% of their compensation. This cost is chargeable to the applicable grant.

The State of Maine is required to contribute the employer contribution which amounted to \$37,877 for the fiscal year 2013. These payments made on behalf of the Town are included in the Statement of Revenues, Expenditures and Changes in Fund Balance as revenue (Maine PERS on-behalf payments) and as an expenditure (Maine PERS on-behalf payments).

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note H - Budget to Actual Reconciliation

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

Budgetary Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ (73,339)

Sources/inflows of resources reconciling items:

Interest and investment income allocated to assigned balances not included in
general fund operating budget 812

Certain other revenues are budgeted outside of the Town's general fund and
are recognized in the general fund under generally accepted accounting
principles 101,000

Transfers from other funds are outflows of budgetary resources but are not
expenditures for financial reporting purposes 42,449

Uses/outflows of resources reconciling items:

Expenditures allocated from assigned balances are not included in general
fund operating budget (33,829)

Transfers to other funds are outflows of budgetary resources but are not
expenditures for financial reporting purposes (173,313)

Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ (136,220)

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note I - Assigned Fund Balances

At June 30, 2013, the assigned general fund balance for the Town consisted of the following:

Salt Shed	\$ 26,011
Fire Capital	45,347
Bus Purchase	21
Starling Hall	35,872
Town Hall	30,673
Library Reserve	14,564
Library Relocation	3,961
New Fire Station	8,598
Highway Building Repair	20,243
School Capital Improvements	9,742
Pole Barn Reserve	374
Muni Educational Capital Reserve	148,899
Health Care Reserve	16,835
Wood Energy Grant	100,608
School Debt Payment (<i>carry-forward</i>)	<u>14,000</u>
	<u>\$ 475,748</u>

Note J - Restricted Fund Balances

As of June 30, 2013, restricted fund balances consisted of the following:

	General <u>Fund</u>	Other <u>Governmental</u>	<u>Total</u>
Hales Pond Project	\$ 47,599	\$ - - -	\$ 47,599
School Categorical Programs	- - -	53	53
Keep Me Warm	- - -	8,141	8,141
Permanent Trust Funds	- - -	<u>26,153</u>	<u>26,153</u>
	<u>\$ 47,599</u>	<u>\$ 34,347</u>	<u>\$ 81,946</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note K - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association. 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, 2013.

Note L - Subsequent Event

Subsequent to year end, the Town of Fayette School Department voted to withdraw from AOS #97. The exact effect of this withdrawal on the School's budget cannot be determined at this time.

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

Town of Fayette, Maine

For the Year Ended June 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Property taxes	\$ 1,400,361	\$ 1,400,361	\$ -
State subsidies	50,373	42,373	(8,000)
Maine PERS on-behalf payments	-	37,877	37,877
Miscellaneous	-	623	623
Total Revenues	<u>1,450,734</u>	<u>1,481,234</u>	<u>30,500</u>
Expenditures			
Current			
Regular instruction	927,522	895,251	32,271
Special education	149,379	158,526	(9,147)
Student and staff support	35,786	32,157	3,629
System administration	51,624	51,705	(81)
School administration	66,361	65,489	872
Transportation	129,055	114,974	14,081
Facilities maintenance	110,907	95,272	15,635
All other expenses	16,100	15,773	327
Maine PERS on-behalf payments	-	37,877	(37,877)
Debt service	14,000	-	14,000
Total Expenditures	<u>1,500,734</u>	<u>1,467,024</u>	<u>33,710</u>
Revenues Over (Under) Expenditures	(50,000)	14,210	64,210
Other Financing Sources (Uses)			
Operating transfers in	-	10,247	10,247
Operating transfers out	-	(144)	(144)
Utilization of unassigned fund balance	50,000	-	(50,000)
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>10,103</u>	<u>(39,897)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -	24,313	\$ 24,313
Fund balance at beginning of year		<u>383,402</u>	
Fund Balance at End of Year		<u>\$ 407,715</u>	

See accompanying independent auditors' report.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2013

	<u>Permanent Funds</u>	<u>Special Revenues</u>	<u>Total Other Governmental Funds</u>
Assets			
Cash	\$ 34,153	\$ 53	\$ 34,206
Accounts receivable	-	13,968	13,968
Due from other funds	-	8,141	8,141
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 34,153</u>	<u>\$ 22,162</u>	<u>\$ 56,315</u>
 Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 8,000	\$ 23,362	\$ 31,362
Accounts payable	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	8,000	23,362	31,362
 Fund Balances			
Restricted	26,153	8,194	34,347
Unassigned	-	(9,394)	(9,394)
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>26,153</u>	<u>(1,200)</u>	<u>24,953</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 34,153</u>	<u>\$ 22,162</u>	<u>\$ 56,315</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, 2013

	Categorical Programs	Keep Me Warm	Total
	(See page 28)		
Revenues			
Intergovernmental	\$ 283,394	\$ -	\$ 283,394
Miscellaneous	-	5,321	5,321
Total Revenues	<u>283,394</u>	<u>5,321</u>	<u>288,715</u>
Expenditures	<u>281,127</u>	<u>2,022</u>	<u>283,149</u>
Revenues Over (Under) Expenditures	2,267	3,299	5,566
Other Financing Sources (Uses)			
Operating transfers in	144	-	144
Operating transfers out	(10,247)	-	(10,247)
Total Other Sources (Uses)	<u>(10,103)</u>	<u>-</u>	<u>(10,103)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(7,836)	3,299	(4,537)
Fund balances at beginning of year	<u>(1,505)</u>	<u>4,842</u>	<u>3,337</u>
Fund Balances (Deficit) at End of Year	<u>\$ (9,341)</u>	<u>\$ 8,141</u>	<u>\$ (1,200)</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, 2013

	Balance			Transfers	Balance 6/30/13	
	7/1/12	Revenues	Expenditures	In (Out)	Unassigned	Restricted
Title IA - Disadvantaged	\$ (6,376)	\$ 20,613	\$ 20,510	\$ -	\$ (6,273)	\$ -
REAP	(3,211)	5,740	5,648	-	(3,119)	-
Local Entitlement	(3)	28,965	28,964	-	(2)	-
Federal Grant Program	3,781	9,113	12,985	144	-	53
ARRA - Pre School	-	746	746	-	-	-
Pass through Ed Tech	4,304	218,217	212,274	(10,247)	-	-
	<u>\$ (1,505)</u>	<u>\$ 283,394</u>	<u>\$ 281,127</u>	<u>\$ (10,103)</u>	<u>\$ (9,394)</u>	<u>\$ 53</u>

See accompanying independent auditors' report.

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

Town of Fayette, Maine

For the Year Ended June 30, 2013

	Cemetery	Worthy Poor	Conservation	Library	Total
Revenues					
Principal additions	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Interest	27	6	6	4	43
Total Revenues	<u>1,527</u>	<u>6</u>	<u>6</u>	<u>4</u>	<u>1,543</u>
Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over Expenses	1,527	6	6	4	1,543
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenses and Other Uses	1,527	6	6	4	1,543
Fund balances at beginning of year	<u>15,740</u>	<u>3,253</u>	<u>3,321</u>	<u>2,296</u>	<u>24,610</u>
Fund Balances at End of Year	<u>\$ 17,267</u>	<u>\$ 3,259</u>	<u>\$ 3,327</u>	<u>\$ 2,300</u>	<u>\$ 26,153</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, 2013

	Salt Shed	Fire Capital	Bus Purchase	Highway Capital	Starling Hall	Town Hall	Library Reserve	Library Relocation	New Fire Station
Revenues									
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	45	166	-	125	62	53	17	7	15
Total Revenues	45	166	-	125	62	53	17	7	15
Expenditures	-	-	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	45	166	-	125	62	53	17	7	15
Other Changes in Fund Balance									
Appropriation by Town Meeting	-	(51,186)	-	(102,127)	-	-	4,449	-	-
Total Other Changes	-	(51,186)	-	(102,127)	-	-	4,449	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Changes	45	(51,020)	-	(102,002)	62	53	4,466	7	15
Fund balances at beginning of year	25,966	96,367	21	65,648	35,810	30,620	10,098	3,954	8,583
Fund Balances at End of Year	\$ 26,011	\$ 45,347	\$ 21	\$ (36,354)	\$ 35,872	\$ 30,673	\$ 14,564	\$ 3,961	\$ 8,598

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, 2013

	Highway Building Repair	School Capital	Pole Barn Reserve	Educational Capital Reserve	Lovejoy Pond Dam	Health Care Reserve	Wood Energy Grant	Total
Revenues								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$101,000	\$101,000
Interest	<u>35</u>	<u>17</u>	<u>-</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>812</u>
Total Revenues	<u>35</u>	<u>17</u>	<u>-</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>101,000</u>	<u>101,812</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,273</u>	<u>25,000</u>	<u>1,165</u>	<u>392</u>	<u>33,830</u>
Revenues Over (Under) Expenditures	<u>35</u>	<u>17</u>	<u>-</u>	<u>(7,003)</u>	<u>(25,000)</u>	<u>(1,165)</u>	<u>100,608</u>	<u>67,982</u>
Other Changes in Fund Balance								
Appropriation by Town Meeting	-	-	-	-	-	18,000	-	(130,864)
Total Other Changes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>-</u>	<u>(130,864)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Changes	<u>35</u>	<u>17</u>	<u>-</u>	<u>(7,003)</u>	<u>(25,000)</u>	<u>16,835</u>	<u>100,608</u>	<u>(62,882)</u>
Fund balances at beginning of year	<u>20,208</u>	<u>9,725</u>	<u>374</u>	<u>155,902</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>488,276</u>
Fund Balances at End of Year	<u>\$ 20,243</u>	<u>\$ 9,742</u>	<u>\$ 374</u>	<u>\$148,899</u>	<u>\$ -</u>	<u>\$ 16,835</u>	<u>\$100,608</u>	<u>\$425,394</u>

See accompanying independent auditor's report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2013

Valuation

Real estate		\$ 156,734,200
Personal property		<u>243,800</u>
	Total Valuation	<u><u>\$ 156,978,000</u></u>

Assessment

Valuation x Rate - \$156,978,000 x 0.01355	\$ 2,127,052	
Supplemental taxes	<u>420</u>	
	Total Assessment Charged to Collector	\$ 2,127,472

Collection and Credits

Abatements	397	
Cash collections	<u>1,946,995</u>	
	Total Collection and Credits	<u>1,947,392</u>

2013 Taxes Receivable - June 30, 2013 \$ 180,080

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, 2013, and we have issued our report thereon dated February 28, 2014, 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. Reviewed the annual financial data submitted to the Maine Department of Education and reconciled it 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.

This report is intended for the information of the Board of Selectmen, School Board, management, and the Maine Department of Education, and is not intended and should not be used by anyone other than those specified parties.

Randy Powers + Company

Professional Association

Portland, Maine
February 28, 2014

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

Town of Fayette School Department

As of June 30, 2013

	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	\$ 1,500,734	\$ 1,493,358	\$ 1,500,734	\$ 60,271	\$ 55,868	
Reconciling Items:						
<i>Fiscal agent activity not required to be reported on MEDMS</i>	-	-	-	218,217	212,274	
Other reconciling items:						
Record Maine PERS on behalf payments	-	37,877	-	-	-	-
Reclassify revenue and expenses between funds	-	10,247	-	144	10,247	
Record additional accrued wages	-	-	-	-	-	-
Reverse revenues recorded in previous fiscal year	-	-	-	(18,174)	-	-
Reverse expenditures recognized in next fiscal year	-	-	-	-	-	-
Additional grant revenues	-	-	-	23,080	-	-
Additional grant expenditures	-	-	-	-	-	12,985
Remove expenses recognized in reserve accounts	-	-	-	-	-	-
Rounding	-	(1)	-	-	-	-
Amounts Reported per Audited Financial Statements	\$ 1,500,734	\$ 1,541,481	\$ 1,500,734	\$ 283,538	\$ 291,374	

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

Fayette Educational Services
Financial Performance History

EXPENDITURES	2008-2009 BUDGET	2009-2010 BUDGET	2010-2011 BUDGET	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET	VARIANCE
Regular Instruction	879,972	905,218	954,704	963,055	927,522	988,368	1,083,427	95,059
Special Education	232,964	166,418	190,058	175,828	149,379	156,937	331,205	174,268
Career & Tech Ed	0	0	0	0	0	0	0	0
Other Instruction	0	0	0	0	0	0	0	0
Student & Staff Support	42,275	41,306	41,161	36,597	35,786	38,110	63,931	25,821
System Administration	67,130	64,725	53,171	50,727	51,624	52,678	64,391	11,713
School Administration	49,900	41,688	45,638	62,418	66,361	70,815	88,064	17,249
Trans & Buses	179,074	140,101	145,957	132,643	129,055	131,598	146,295	14,697
Facilities Maintenance	141,504	134,536	138,184	131,033	110,907	120,941	122,152	1,211
Debt Service & Other	158,370	155,299	147,354	0	14,000	22,592	12,500	-10,092
Food Service	14,525	15,825	16,125	16,576	16,100	16,100	17,100	1,000
								0
								0
								0
Totals	1,765,714	1,665,116	1,732,352	1,568,877	1,500,734	1,598,139	1,929,065	330,926

REVENUES								
State Share EPS	537,089	304,178	268,772	36,599	50,373	36,902	47,247	10,345
Local Share EPS	895,058	1,022,581	1,165,452	1,221,096	1,203,233	1,274,101	1,300,687	26,586
Additional Local Funds	195,148	192,821	174,732	213,005	197,128	126,260	531,131	404,871
Medicare/Misc.	10,000	20,537	33,396	0	0	0	0	0
Transfer-undesign.	125,000	125,000	90,000	50,000	50,000	160,876	50,000	-110,876
Transfer-bus acct.	3,420							0
Federal Jobs Fund				48,177				0
Totals	1,765,715	1,665,117	1,732,352	1,568,877	1,500,734	1,598,139	1,929,065	330,926

2009-2010 **2010-2011** **2011-2012** **2012-2013** **2013-2014** **2014-2015** Variance
 Local Property Tax Increase Necessae: 1,215,402 1,340,184 1,434,101 1,400,361 1,400,361 1,831,818 431,457

2013-2014

Tax Rates Around the Area

	Rate	% certified ratio
Livermore Falls	20.80	
Readfield	18.20	@ 100%
Chesterville	15.60	@ 83%
Mount Vernon	15.05	@ 100%
Manchester	14.95	@ 100%
Monmouth	14.55	@ 100%
Wayne	14.20	@ 100%
Livermore	14.20	@ 100%
Winthrop	13.98	@ 109%
Fayette	13.75	@ 100%
Fayette (12-13)	13.55	@ 100%

May 30, 2014

Dear Fayette residents and property owners:

Last year the Town of Fayette raised \$2,169, 780 in property taxes to pay for Town, School and County expenses for the year July 1, 2013 to June 30, 2014.

If all proposed warrant articles for the 2014-2015 year are approved as written at this year's Town Meeting held on June 14, 2014, taxpayers will be asked to pay an estimated \$2,615,066 from a total operating expenditure request of \$3,082,442. This represents an increase in tax request of \$445,286.

The breakdown of the local **expense** is as follows:

County	\$169,146	an increase of \$609 from last year
Town	\$984,231	an increase of \$28,201 from last year
School	\$1,929,065	an increase of \$330,926 from last year

The breakdown of the of non-property tax **revenue** to off-set the tax commitment is as follows:

Town	\$380,129	an increase of \$19,493 from last year (includes \$30K surplus)
School	\$97,247	a decrease of \$100,531 from last year (includes \$50K surplus)

A few general highlights of the proposed budget are as follows:

- Salaries or wages for most, but not all, municipal permanent regular employees are budgeted at a 3% increase.
- The Fund Balance at June 30, 2013 was \$724,143 vs. \$796,987 the previous year June 30, 2012 and \$610,647 from that previous year June 30, 2011. The 2014 year will also lower fund balance as of June 30, 2014 whereas the school incorporated \$160,876 of undesignated funds to offset operating expenditures and to fund an additional \$20,878 request for capital needs at the school. The town use of surplus included \$120,000 (30 for operating offset and 90 for capital equipment).

The current proposed budget represents an estimated increase in the tax rate of 2.78 mils.

Respectfully submitted, Mark Robinson, Town Manager, Town of Fayette, Maine

Board of Selectmen:

Joseph Young, Chairman	2014
Jon Beekman, Vice-chair	2015
Berndt Graf	2014
Mary Wright	2016
Ken Morrison.....	2016

School Committee:

Richard Darling Chair.....	2014
Diane Polky, Vice-Chair.....	2015
Jennifer Bero.....	2016
Michelle Keating	2016
Elaine Wilcox	2014

Budget Committee:

Brent St. Clair	2015
Joel Swimm.....	2015
Jeffrey Rubin.....	2015
Ellie Andrews	2016
Katherine Ayer	2016



Mark Robinson, Town Clerk

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

Tuesday, June 10, 2014 and Saturday, June 14, 2014

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 10, 2014, 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 14th day of June, 2014, at nine o'clock in the forenoon, then and there to act on Articles 3 through 50 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; two School Committee Members for a three-year term.

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

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

Selectmen Recommend: Yes

**SUGGESTED SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR
THE FISCAL YEAR 2014-2015**

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	\$ 383,314.00
Middle School	\$ 308,017.00
Secondary Education	\$ 388,596.00
Gifted & Talented	\$ 3,500.00

School Committee Recommends \$ 1,083,427.00
Selectmen Recommend: \$1,013,361 (3-1) (Jon Beekman Opposed)
Budget Committee Recommend: \$1,013,361

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

Elementary Education Pre-K – Grade 5	\$ 198,475.00
Middle School	\$ 67,352.00
Secondary Education	\$ 37,858.00
Special Education Administration	\$ 14,520.00
Special Services	\$ 13,000.00

School Committee Recommends \$331,205.00
Selectmen Recommend: \$156,938
Budget Committee Recommend: \$156,938

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

School Committee Recommends \$0.00

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

School Committee Recommends \$0.00

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

Guidance	\$4,099.00
Health Services	\$28,887.00
Improvement of Instruction	\$2,050.00
Library Services	\$4,824.00
Technology	\$22,658.00
Student Assessments	\$1,413.00

School Committee Recommends \$63,931.00
Selectmen Recommend: \$63,931
Budget Committee Recommend: \$63,931

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

School Committee	\$8,400.00
Superintendent’s Office	\$ 55,991.00

School Committee Recommends \$64,391.00
Selectmen Recommend: \$64,391
Budget Committee Recommend: \$64,391

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

Office of the Principal \$ 88,064.00

School Committee Recommends \$ 88,064.00
Selectmen Recommend: \$57,064
Budget Committee Recommend: \$57,064

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

Operations/Maintenance \$ 126,324.00
4 yr. bus purchase (4th year) \$ 19,971.00

School Committee Recommends \$146,295.00
Selectmen Recommend: \$132,295
Budget Committee Recommend: \$132,295

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

School Committee Recommends \$ 122,152.00
Selectmen Recommend: \$122,152
Budget Committee Recommend: \$122,152

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
Selectmen Recommend: \$12,500
Budget Committee Recommend: \$12,500

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

Contracted Food Service \$ 17,100.00

School Committee Recommends \$ 17,100.00
Selectmen Recommend: \$17,100
Budget Committee Recommend: \$17,100

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 \$ 1,347,933.97**) 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 \$ 1,300,686.73

“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 \$531,131.03 in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by \$531,131.03 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends \$531,131.03 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by \$531,131.03

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 \$ 531,131.03

Selectmen Recommend: \$241,798

Budget Committee Recommend: \$241,798

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, 2014 and ending June 30, 2015 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 \$1,929,065.00
Selectmen Recommend: \$1,639,732
Budget Committee Recommend: \$1,639,732

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
Selectmen Recommend: YES
Budget Committee 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 \$ 50,000.00
Selectmen Recommend: \$ 50,000.00
Budget Committee Recommend: \$ 50,000.00

ARTICLE 20 To see if the voters of the Town of Fayette will authorize the School Committee to expend an amount not to exceed \$ 43,000.00 for the purpose of school improvements. This appropriation would be drawn from the Education Capital Reserve Account.

Diswasher Booster Heater	\$ 4,800.00
Tractor w/Mower & Snowblower	\$ 15,000.00
Carpeting	\$ 13,200.00
ADS System	\$ 10,000.00

School Committee Recommends: \$43,000.00
Selectmen Recommend: \$43,000.00
Budget Committee Recommend: \$43,000.00

ARTICLE 21 To see if the voters of the Town of Fayette will authorize the Fayette School Committee to create a reserve account in the amount of \$ 16,000.00 to fund salaries pursuant to the agreement negotiated between the Fayette School Committee and the Fayette Education Association. This appropriation will be drawn from the undesignated fund balance.

School Committee Recommends \$ 16,000.00
Selectmen Recommend: \$ 16,000.00
Budget Committee Recommend: \$ 16,000.00

ARTICLE 22 To see if the voters of the Town of Fayette will authorize the transfer of any funds remaining in the School Capital Account, the Wood Energy Grant Account and from the Efficiency Maine Reimbursement into the Education Capital Reserve Account.

School Committee Recommends YES
Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 23 To see if the Town will vote to accept the south end of Young Road from Richmond's Mill Road to the property owned by Ted Eames as a Town Way, or act anything thereon.

Selectmen Recommend: No

ARTICLE 24 To see if the Town will vote to close Starling Hall and sell its interests in the property.

Selectmen Recommend: Yes (3-1) (Joseph Young Opposed)

ARTICLE 25 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2014-2015 Property Tax Commitment:

Vehicle Excise Taxes	\$180,000
Supplemental Taxes	5,000
Interest on Taxes	\$16,000
Homestead Reimbursement	\$24,000
Investment Income	\$1,500
Building Permit Fees/Fines	\$6,500
Clerk & Agent Office Fees	\$5,800
Tree Growth Reimbursement	\$20,000
State Parks and Recreation	\$125
Veteran's Exemption Reimbursement	\$1200
Property Sale	\$5,000
State Revenue Sharing	\$41,500
Workers Comp Ins Proceeds	\$2,000
Local Road State Aid	\$41,804
Surplus	\$30,000

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.*

**Urban Rural funding can only be used for road improvement maintenance and / or capital road improvements and can only be applied to offset the associated tax burden of Fayette Public Works expenditures.*

Selectmen Recommend: Yes
Budget Committee Recommend: Yes

ARTICLE 26 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
\$563	\$675	\$629	\$576	\$609	\$516

Selectmen Recommend: Yes
Budget Committee Recommend: No

ARTICLE 27 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
\$2000	\$3000	\$3000	\$3000	\$3000	\$3000

Selectmen Recommend: Yes
Budget Committee Recommend: No

ARTICLE 28 Shall the Town authorize the Tax Collector to accept payment of taxes not yet committed as outlined by Title 36 M.R.S.A., Section 506

Selectmen Recommend: Yes

ARTICLE 29 To see if the Town will vote to accept monies received from the sale of cemetery lots, and said monies to be added to the perpetual care trust funds.

Selectmen Recommend: Yes

ARTICLE 30 To see if the Town will set November 30th, 2014 and April 30th, 2015 as the dates that the first (1st) and second (2nd) half of the property taxes will be due and charge interest at the rate of 7.00% per annum on the first half of unpaid taxes after November 30th and on the second half of unpaid taxes after April 30th.

Selectmen Recommend: Yes

ARTICLE 31...To see if the Town will set the interest rate pursuant to 36 M.R.S.A. § 506-A, to be paid by the Town on taxes paid and later abated at 7% per annum from the date of the tax payment to the date that the abated amount is refunded to the taxpayer.

Explanation: If taxes are paid but later abated, the municipality must refund the abated taxes and pay interest on them. For taxes assessed on or after April 1, 1996, 36 M.R.S.A. § 506-A provides that the rate of interest set by the municipality to be paid on overpayments may *not exceed* the rate set for delinquent taxes, *nor be less* than that rate reduced by 4%. Thus if the delinquency rate is 7.00%, then the town meeting may not set a rate lower than 3.00%.

Selectmen Recommend: 7%

ARTICLE 32 To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate and personal property acquired by the Town for non-payment of taxes thereon, under such terms as they deem advisable, and to execute quit-claim deeds for such property.

Selectmen Recommend: Yes

ARTICLE 33 To see if the Town will vote to authorize the Board of Selectmen, on behalf of the Town, to sell and dispose of any surplus municipal and school equipment under such terms as they deem advisable.

Selectmen Recommend: Yes

ARTICLE 34 To see if the Town will vote to authorize the Selectmen to accept gifts, donations and grants on behalf of the Town should such funds become available.

Selectmen Recommend: Yes

ARTICLE 35 To see if the Town will vote to raise from taxation \$8,000 dollars to support the Employee Health Care Reserve Account for the high deductible plan instituted two years ago for the 4 municipal employees that receive health insurance.

Selectmen Recommend: Yes

ARTICLE 36 To see if the Town will vote to carry forward unexpended “keep me warm” funds raised throughout the year.

Selectmen Recommend: Yes

ARTICLE 37 To see if the Town will vote to raise and appropriate from taxation the sum of \$285,395 to support the General Government budget. Total expense to authorize \$285,395.

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
General Government	\$289,429.	\$269,296	\$264,036	\$273,522	\$273,341	\$279,169	\$285,395

		Last Year	Proposed
Estimated Summary of Accounts:	Selectmen Stipend	\$3,750	\$3,750
	Selectmen Payroll Tax	\$287	\$287
	Town Manager Payroll	\$53,669	\$53,669
	Town Manager Payroll Tax	\$4,106	\$4,106
	Town Manager Health Ins.	\$13,465	\$18,076
	Town Office Staff Payroll	\$55,366	\$57,026
	Town Office Payroll Tax	\$4,235	\$4,363
	Town Office Health Ins.	\$13,465	\$5,963
	Code Enforcement Payroll	\$20,200	\$20,200
	Code Enforcement Payroll Tax	\$1,545	\$1,545
	General Operations	\$24,350	\$25,047

Assessing	\$20,300	\$20,500
Record Preservation/Mapping	\$1,000	\$1,000
Elections	\$1,077	\$1,077
General Assistance	\$3,000	\$5,000
Senior Spectrum	\$500	\$0
American Red Cross	\$500	\$0
Planning Board	\$100	\$100
Legal Services	\$7,000	\$7,000
Audit	\$6,250	\$7,000
Town Office Heating Fuel	\$1,400	\$1,400
Starling Hall	\$3,650	\$5,000
KVCOG MMA memberships	\$4,387	\$4,488
Insurance	\$35,300	\$35,300
Veteran's Memorial	\$250	\$265

Budget Committee Recommend: \$285,395
Selectmen Recommend: \$285,395

ARTICLE 38 To see if the Town will vote to raise and appropriate from taxation the sum of \$84,829 to support the Public Safety budget. Total expense to authorize \$84,829

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Safety	\$70,801	\$66,299	\$67,564	\$74,703	\$78,273	\$82,059	\$84,829

Summary of Accounts:		Last Year	Proposed
Fire Protection		\$51,925	\$53,182
Contracted Patrol		\$6,000	\$6,000
Street Lights		\$425	\$425
Ambulance		\$7,980	\$9,120
Dispatch		\$10,913	\$11,199
Animal Control		\$2,891	\$2,891
Humane Society		\$1,725	\$1,812
Supply		\$ 200	\$ 200

Selectmen Recommend: \$84,829

ARTICLE 39 To see if the Town will vote transfer funds from the Fire Protection budget to support the 2014-2015 operational budget.

Selectmen Recommend: Yes

ARTICLE 40 To see if the Town will vote to raise and appropriate from taxation the sum of \$11,126 to support the Recreation and Cultural Services budget Total expense to authorize \$11,126.

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED	PROPOSED
Recreation and Cultural	\$9,434.00	\$8,962.00	\$8,900.00	\$10,053	\$10,853	\$10,826	\$11,126

		Last Year	Proposed
Estimated Summary of Accounts:	Books	\$2,500	\$2,500
	Staff	\$2,300	\$2,300
	Operations	\$5,876	\$5,876
	Recreation	\$200	\$200
	Books On-line	\$0	\$250

Budget Committee Recommend: \$11,126
Selectmen Recommend: \$11,126

ARTICLE 41 To see if the Town will vote to raise and appropriate from taxation the sum of \$438,865 to support the Public Works budget. Total expense to authorize \$438,865.

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Works	\$544,206	\$473,512	\$338,505	\$369,697	\$444,019	\$428,845	\$438,865

		Last Year	Proposed
Estimated Summary of Accounts:	Staff Payroll	\$107,625	\$110,000
	Staff Payroll Tax	\$8,233	\$8,415
	Staff Health Insurance.	\$11,871	\$7,800
	General Operations	\$13,200	\$13,100
	Signs	\$1,000	\$1,000
	Equipment Repair/Maintenance	\$25,000	\$25,000
	Sand	\$17,250	\$17,250
	Gravel	\$31,500	\$31,500
	Asphalt/Chip Seal	\$141,166	\$150,000
	Rental/Hired Equipment	\$2,500	\$2,500
	Uniforms	\$800	\$800
	Hay	\$700	\$500
	Fabric	\$500	\$500
	Culverts	\$2,000	\$2,000
	Discretionary Equipment Purchase	\$2,000	\$1,000
	Salt	\$23,000	\$23,000
	Sandblast/Paint	\$2,000	\$1,000
	Radio/Repair	\$200	\$200
	Training	\$200	\$200
	Supplies	\$8,000	\$8,000
	Motor Fuel	\$25,000	\$30,000

Cemeteries	\$5,000	\$5,000
Soldiers Memorial	\$100	\$100

Budget Committee Recommend: \$438,865
Selectmen Recommend: \$438,865

ARTICLE 42 To see if the Town will vote to raise and appropriate from taxation the sum of \$117,016 to support the Municipal Debt Service budget for a total expense to authorize \$117,016.

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Municipal Debt Service	\$39,876	\$38,768	\$57,273	\$133,020	\$120,171	\$118,081	117,016

Estimated Summary of Accounts:

Fire Station Principal	\$23,500	(To be paid off in FY 14-15)
Fire Station Interest (3.644%)	\$1,258	
Plow Truck Payment (4.26%)	\$19,627	(To be paid off in FY 15-16)
Road Bond (3.99%)	\$73,696	(To be paid off in FY 19-20)

Budget Committee Recommend: \$117,016
Selectmen Recommend: \$117,016

ARTICLE 43 To see if the Town will vote to raise and appropriate from taxation the sum of \$36,000 to support the Solid Waste budget. Total expense to authorize \$36,000.

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Solid Waste	\$30,000	\$30,000	\$33,500	\$31,500	\$35,000	\$37,000	\$36,000

Estimated Summary of Accounts:

Solid Waste Tipping Fee	\$35,000
Hazardous/Bulky Waste Programs	\$1,000

Budget Committee Recommend: \$36,000
Selectmen Recommend: \$36,000

ARTICLE 44 To see if the Town will vote to raise and appropriate from taxation \$50,000 to support the Capital Equipment Reserve. Total expense to authorize: \$50,000

Budget Committee Recommend: \$25,000
Selectmen Recommend: \$50,000 (3-1) (Ken Morrison Opposed)

ARTICLE 45 To see if the Town will vote to transfer from the Highway Equipment Reserve account a sum not to exceed \$32,000 and purchase a dump body for the 1999 Sterling Dump Truck. Total expense to authorize \$32,000

Budget Committee Recommend:
Selectmen Recommend: \$32,000

ARTICLE 46 To see if the Town will vote to transfer \$5,850 from the Town Office Capital Reserve Account for the purpose of paying for a Town Office space needs analysis.. Total expense to authorize: \$5,850

Budget Committee Recommend:
Selectmen Recommend: \$5,850 (3-1) (Ken Morrison Opposed)

ARTICLE 47 To see if the Town will vote to raise and appropriate from taxation \$3,000 to support the Comprehensive Plan update

Budget Committee Recommend:
Selectmen Recommend: \$3,000 (4-0)

ARTICLE 48 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.

ARTICLE 49 To see if the Town shall vote to support to amend the Town of Fayette Land Use Ordinance last amended June 16, 2012. Said amendment is described as follows:

PROPOSED AMENDMENT TO THE FAYETTE LAND USE ORDINANCE REGARDING

A) TO SEE IF THE TOWN SHALL VOTE TO REPEAL ARTICLE 4- BUILDING PERMIT REQUIREMENTS, SECTION 2- BUILDING PERMITS NOT REQUIRED, SUBSECTION A-3 AND REPLACE IT WITH THE FOLLOWING:

ONE FREE STANDING ACCESSORY STRUCTURE OTHER THAN A DECK OR PORCH, 200 SQUARE FEET OR SMALLER IS ALLOWED PER YEAR PROVIDED THE FOLLOWING:

1. A BUILDING NOTIFICATION FORM AS PROVIDED BY THE TOWN MUST BE SUBMITTED TO THE OFFICE PRIOR TO CONSTRUCTION. ONCE THE BUILDING NOTIFICATION HAS BEEN SUBMITTED THE CONSTRUCTION MAY BEGIN PROVIDED ALL PROVISIONS OF THE FAYETTE LAND USE ORDINANCE CAN BE MET.
2. ALL SETBACKS AND DIMENSIONAL REQUIREMENTS AS SETFORTH IN ARTICLE 7 – LAND USE DISTRICTS, SECTION 6-A-TABLE OF DIMENSIONAL REQUIREMENTS, SHALL BE MET FOR THE ZONE IN WHICH THE STRUCTURE IS LOCATED. WHERE THERE ARE TWO ZONES PRESENT, THE STRICTER REQUIREMENT APPLIES. IT SHALL BE THE RESPONSIBILITY OF THE PERSON(S) FILING THE BUILDING NOTIFICATION TO ACQUIRE ANY AND ALL REQUIRED STATE AND FEDERAL PERMITS (i.e. PERMIT-BY-RULES, PLUMBING PERMITS, ETC.).
3. THE BUILDING SHALL NOT BE UTILIZED FOR RESIDENTIAL OR COMMERCIAL USES OTHER THAN FOR AGRICULTURAL USES AS DEFINED IN THE FAYETTE LAND USE ORDINANCE.

4. FAILURE TO FILE A BUILDING NOTIFICATION WILL RESULT IN FINES AS FOLLOWS:

- A. FIRST OFFENSE- \$50.00.
- B. SECOND OFFENSE- \$200.00
- C. THIRD OFFENSE- \$500.00
- D. FINES FOR SUBSEQUENT VIOLATIONS WILL BE DETERMINED BY THE BOARD OF SELECTMEN AND MAY REQUIRE A CONSENT AGREEMENT AND FORFEITURE OF THE PRIVILEGE TO FILE A BUILDING NOTIFICATION. FINES NOT TO EXCEED STATE LAW 30-A M.R.S.A., SECTION 4452, HOWEVER, THE BOARD OF SELECTMEN MAY REQUIRE ANY VIOLATOR(S) TO PAY FOR LEGAL FEES AND EXPENSES INCURRED FOR ENFORCEMENT ACTION TAKEN AGAINST THEM.

B) PROPOSED CHANGE TO ARTICLE 7 – LAND USE DISTRICTS, SECTION 5 – TABLE OF LAND USES:

EXISTING:

“ALL LAND USE ACTIVITIES, AS INDICATED IN TABLE 1, LAND USES, BELOW, SHALL CONFORM TO ALL OF THE APPLICABLE LAND USE STANDARDS CONTAINED IN THIS ORDINANCE. THE DISTRICT DESIGNATION FOR A PARTICULAR SITE SHALL BE DETERMINED FROM THE OFFICIAL LAND USE MAP.”

PROPOSED:

“ALL LAND USE ACTIVITIES, AS INDICATED IN TABLE 1, LAND USES, BELOW, SHALL CONFORM TO ALL OF THE APPLICABLE LAND USE STANDARDS CONTAINED IN THIS ORDINANCE. THE DISTRICT DESIGNATION FOR A PARTICULAR SITE LOCATED IN THE RURAL OR RURAL GROWTH ZONE SHALL BE DETERMINED FROM THE OFFICIAL LAND USE MAP. FOR THE SHORELAND, STREAM PROTECTION, RESOURCE PROTECTION, AND WETLAND PROTECTION ZONES THE DISTRICT DESIGNATION FOR A PARTICULAR SITE SHALL BE DETERMINED BY A MEASUREMENT TAKEN FROM THE GROUND HORIZONTALLY TO THE NORMAL HIGH-WATER LINE OF THE PROTECTED RESOURCE.”

C) PROPOSED CHANGE TO ARTICLE 7 – LAND USE DISTRICTS, SECTION 5 – TABLE OF LAND USES:

EXISTING:

“ALL LAND USE ACTIVITIES, AS INDICATED IN TABLE 1, LAND USES, BELOW, SHALL CONFORM WITH ALL OF THE APPLICABLE LAND USE STANDARDS CONTAINED IN THIS ORDINANCE. THE DISTRICT DESIGNATION FOR A PARTICULAR SITE SHALL BE DETERMINED FROM THE OFFICIAL LAND USE MAP.”

PROPOSED:

“ALL LAND USE ACTIVITIES, AS INDICATED IN TABLE 1, LAND USES, BELOW, SHALL CONFORM WITH ALL OF THE APPLICABLE LAND USE STANDARDS CONTAINED IN THIS ORDINANCE. THE DISTRICT DESIGNATION FOR A PARTICULAR SITE LOCATED IN THE RURAL OR RURAL GROWTH ZONE; SHALL BE DETERMINED FROM THE OFFICIAL LAND USE MAP. FOR THE SHORELAND, STREAM PROTECTION, RESOURCE PROTECTION, AND WETLAND PROTECTION ZONES THE DISTRICT DESIGNATION FOR A PARTICULAR SITE SHALL BE DETERMINED BY A MEASUREMENT TAKEN FROM THE GROUND HORIZONTALLY TO THE NORMAL HIGH-WATER LINE OF THE PROTECTED RESOURCE.

D) PROPOSED CHANGES TO ARTICLE 8 – LAND USE STANDARDS SECTION 15 – CLEARING OF VEGETATION FOR DEVELOPMENT:

EXISTING:

“SECTION 15. CLEARING OF VEGETATION FOR DEVELOPMENT:”

PROPOSED:

SECTION 15. CLEARING OR REMOVAL OF VEGETATION FOR ACTIVITIES OTHER THAN TIMBER HARVESTING.

(NOTE: THIS WORDING IS TAKEN DIRECTLY FROM THE DEPARTMENT OF ENVIRONMENTAL'S CHAPTER 1000 MINIMUM GUIDELINES FOR MUNICIPAL SHORELAND ZONING ORDINANCES.)

E) PROPOSED CHANGES TO ARTICLE 8 – LAND USE STANDARDS SECTION 15-D – CLEARING OF VEGETATION FOR DEVELOPMENT:

EXISTING:

“D. CLEARED OPENINGS LEGALLY IN EXISTENCE ON THE EFFECTIVE DATE OF THIS ORDINANCE MAY BE MAINTAINED, BUT MAY NOT BE ENLARGED, EXCEPT AS PERMITTED BY THIS ORDINANCE.”

PROPOSED:

E. CLEARED OPENINGS LEGALLY IN EXISTENCE ON THE EFFECTIVE DATE OF THIS ORDINANCE MAY BE MAINTAINED, BUT MAY NOT BE ENLARGED, EXCEPT AS PERMITTED BY THIS ORDINANCE.

FOR THE PURPOSES OF THIS SECTION, MAINTAINED SHALL MEAN AT LEAST ONCE EVERY 18 MONTHS.

F) PROPOSED CHANGES TO ARTICLE 8 – LAND USE STANDARDS SECTION 15-E – CLEARING OF VEGETATION FOR DEVELOPMENT:

EXISTING:

“E. FIELDS WHICH HAVE REVERTED TO PRIMARILY SHRUBS, TREES, OR OTHER WOODY VEGETATION MAY BE REGULATED UNDER THE PROVISIONS OF THIS SECTION.”

PROPOSED:

E. FIELDS AND OTHER CLEARED OPENINGS WHICH HAVE REVERTED TO PRIMARILY SHRUBS, TREES, OR OTHER WOODY VEGETATION MAY BE REGULATED UNDER THE PROVISIONS OF THIS SECTION.

(NOTE: THIS WORDING IS TAKEN DIRECTLY FROM THE DEPARTMENT OF ENVIRONMENTAL'S CHAPTER 1000 MINIMUM GUIDELINES FOR MUNICIPAL SHORELAND ZONING ORDINANCES.)

G) PROPOSED CHANGES TO ARTICLE 4- BUILDING PERMIT REQUIREMENTS, SECTION 2- BUILDING PERMITS NOT REQUIRED, SUBSECTION A-3:

FREE STANDING ACCESSORY STRUCTURES 200 SQUARE FEET OR LESS, EXCLUDING STRUCTURES SUCH AS DECKS OR PORCHES ATTACHED TO A CAMP OR SINGLE-FAMILY HOME, ARE ALLOWED TO BE BUILT ONCE A YEAR PROVIDED THE FOLLOWING:

5. A BUILDING NOTIFICATION FORM AS PROVIDED BY THE TOWN MUST BE SUBMITTED TO THE OFFICE PRIOR TO CONSTRUCTION. ONCE THE BUILDING NOTIFICATION HAS BEEN SUBMITTED THE CONSTRUCTION MAY BEGIN.

6. ALL SETBACKS AND DIMENSIONAL REQUIREMENTS AS SET FORTH IN ARTICLE 7 – LAND USE DISTRICTS, SECTION 6-A-TABLE OF DIMENSIONAL REQUIREMENTS, SHALL BE MET FOR THE ZONE IN WHICH THE STRUCTURE IS LOCATED. WHERE THERE ARE TWO ZONES PRESENT, THE STRICTER REQUIREMENT APPLIES. IT SHALL BE THE RESPONSIBILITY OF THE PERSON(S) FILING

THE BUILDING NOTIFICATION TO ACQUIRE ANY AND ALL REQUIRED STATE AND FEDERAL PERMITS (i.e. PERMIT-BY-RULES, PLUMBING PERMITS, ETC.).

7. THE BUILDING SHALL NOT BE UTILIZED FOR RESIDENTIAL OR COMMERCIAL USE OTHER THAN FOR AGRICULTURAL USES AS DEFINED IN THE FAYETTE LAND USE ORDINANCE.
8. FAILURE TO FILE A BUILDING NOTIFICATION WILL RESULT IN FINES AS FOLLOWS:
 - F. FIRST OFFENSE- 50.00
 - G. SECOND OFFENCE- \$200.00
 - H. THIRD OFFENCE- \$500.00

FINES FOR SUBSEQUENT VIOLATIONS WILL BE DETERMINED BY THE BOARD OF SELECTMEN AND MAY REQUIRE A CONSENT AGREEMENT AND FORFEITURE OF THE PRIVLEDGE TO FILE A BUILDING NOTIFICATION. FINES NOT TO EXCEED STATE LAW 30-A M.R.S.A., SECTION 4452, HOWEVER, THE BOARD OF SELECTMEN MAY REQUIRE ANY VIOLATOR(S) TO PAY FOR LEGAL FEES AND EXPENSES INCURRED FOR ENFORCEMENT ACTION TAKEN AGAINST THEM.

The Planning Board Recommends: Yes to all aforementioned recommended changes.

SECTION 5. TABLE OF LAND USES

All land use activities, as indicated in Table 1, Land Uses, below, shall conform with all of the applicable land use standards contained in this Ordinance. The district designation for a particular site shall be determined from the Official Land Use Map.

ABBREVIATIONS FOUND IN LAND USE TABLE: Table 1:

Yes - Allowed (no permit required but the use must comply with all applicable land use standards) Check with Table of Contents to find applicable provision(s)

No - Prohibited

PB - Allowed with permit issued by the Planning Board

CEO - Allowed with permit issued by the *Code Enforcement Officer*. Numbers in parentheses refer to the footnotes at the end of the Land Use Table: ;

SB - Allowed with permit issued by the *Fayette Select Board*

LPI – Licensed Plumbing Inspector – permit may be required.

N/A – Not applicable.

The numbers 1-6 which may follow the word “Key” refer to the exceptions or provisions described at the end of the Land Use Table section.

Abbreviations:

RP - Resource Protection

SD - Shoreland District

SP - Stream Protection

RD - Rural District

WP - Wetland Protection

RG - Rural Growth

After reviewing the Land Use Table, the applicant is advised to read the text of the specific provision(s) that apply.

TABLE 1. LAND USES

	District					
	RP	SP	WP	SD	RD	RG
Accessory Structures	PB Key #2	PB Key #2	CEO Key #2	CEO	CEO	CEO
Agriculture	PB	CEO	CEO	CEO	YES	YES
Auto Repair & Service	NO	NO	NO	NO	PB	PB
Cemeteries	NO	NO	NO	NO	PB	PB
Campground	NO	NO	<u>NO</u>	PB	PB	PB
Clearing of vegetation for approved use	PB Key #1	CEO	CEO	CEO	YES	YES
Commercial - Large	NO	NO	NO	NO	PB	PB
Commercial - Resource	NO	PB Key #2	PB	PB	PB	PB

	RP	SP	WP	SD	RD	RG
Commercial - Small	NO	PB Key #2	PB	PB	PB	PB
Communication towers	PB	PB	PB	PB	PB	PB
Conversion - residence from seasonal to year- round -1 ST 100 ft. from shoreline	PB Key #6	PB Key #6	PB/ Key #6	PB Key #6	<u>N/A</u>	<u>N/A</u>
Conversion - residence from seasonal to year- round >100 ft. from shoreline	PB Key #6	CEO Key #6	CEO/ Key #6	CEO Key #6	Yes	Yes
Culverts	PB	PB	PB	PB	CEO	CEO
Emergency operations	YES	YES	YES	YES	YES	YES
Essential Services	PB	PB	PB	PB	YES	YES
Family Burial Plots	NO	NO	PB	PB	PB	PB
Fill & earth moving greater than 10 cubic yards	CEO	CEO	CEO	CEO	YES Key #3	YES Key #3
Fill & earth moving less than 10 cubic yards	CEO	CEO	CEO	YES	YES	YES
Fire prevention activities	YES	YES	YES	YES	YES	YES
Forest Management	PB	PB	PB	PB	CEO	CEO
Government & Institutional	NO	PB	PB	PB	PB	PB
Home Occupation	CEO	CEO	YES	YES	YES	YES
Individual Campsite	PB	CEO	CEO	CEO	CEO	CEO
Junkyards & Auto Graveyards	NO	NO	NO	NO	SB	SB
Marinas	NO	NO	NO	PB	N/A	N/A
Mineral Extraction	NO	NO	NO	NO	PB	PB
Mineral Exploration	NO	NO	NO	NO	YES	YES
Mobile home parks	NO	NO	PB	PB	PB	PB
Multi-unit residential	NO	NO	NO	PB	PB	PB
1 & 2 family dwelling	PB Key #4	PB Key #2	PB	PB	CEO	CEO
Parking areas	NO Key #5	PB Key #2	PB	PB	CEO	CEO
Permanent pier or dock.	NO	PB	PB	PB	YES	YES
Rear lot	NO	NO	NO	NO	YES	YES
Recreation - active	PB	PB	PB	PB	PB	PB
Recreation - passive	YES	YES	YES	YES	YES	YES
Road & driveway <500 ft	PB	PB	PB	PB	CEO	CEO
Road & driveway >500 ft	NO	PB	PB	PB	PB	PB
Subdivisions	PB	PB	PB	PB	PB	PB
Temporary pier or dock	CEO	CEO	CEO	CEO	N/A	N/A

	RP	SP	WP	SD	RD	RG
Timber Harvesting less than 75 Ft from Shore	<u>PB</u> Key #7	<u>PB</u> Key #7	<u>PB</u> Key #7	<u>PB</u> Key #7	N/A	N/A
Timber Harvesting more than 75 Ft from Shore	PB Key 7	PB Key 7	PB Key 7	PB Key 7	N/A	N/A
Uses similar to uses requiring CEO permit	CEO	CEO	CEO	CEO	CEO	CEO
Uses similar to uses requiring PB Permit	PB	PB	PB	PB	PB	PB

NOTE: A *person* performing any of the following activities shall require a permit from the Department of Environmental Protection, pursuant to 38 M.R.S.A. section 480-C, if the activity occurs in, on, over or adjacent to any freshwater, wetland, *great pond*, *river*, stream or brook and operates in such a manner that material or soil may be washed into them:

- A. Dredging, bulldozing, removing or displacing soil, sand, vegetation or other materials;
- B. Draining or otherwise dewatering;
- C. Filling, including adding sand or other material to a sand dune; or
- D. Any construction or alteration of any permanent structure.

KEY:

1. In RP not allowed within 75 feet horizontal distance, of the *normal high-water line* of *great ponds*, except to remove safety hazards.
2. Provided that a variance from the *setback* requirement, if required, is obtained from the Board of Appeals.
3. If more than 100 cubic yards of earth moving need CEO approval.
4. Single family residential structures may be allowed by special exception only in accordance with the provisions of Article 6 Section 6 (E), Two family residential structures are prohibited.
5. Except when area is zoned for Resource Protection due to floodplain criteria in which case a permit is required from the Planning Board.
6. Licensed Plumbing Inspector permit may be needed.
7. Forest Management Plan may be required.

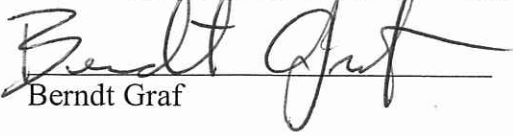
BREAKDOWN OF CHANGES TO THE LAND USE TABLE:

PROPOSED:	RP	SP	WP	SD	RD	RG
Campground	NO	NO	<u>NO</u>	PB	PB	PB
Conversion – residence from seasonal to year-round -1 ST 100 ft. from shoreline	PB Key #6	PB Key #6	PB/Key #6	PB Key #6	<u>N/A</u>	<u>N/A</u>
Mobile home parks	NO	NO	<u>NO</u>	PB	PB	PB
Rear lot	NO	NO	NO	<u>YES</u>	YES	YES
Timber Harvesting less than 75 Ft from Shore	<u>PB Key #7</u>	<u>PB Key #7</u>	<u>PB Key #7</u>	<u>PB Key #7</u>	<u>N/A</u>	<u>N/A</u>

EXISTING:	RP	SP	WP	SD	RD	RG
Campground	NO	NO	<u>PB</u>	PB	PB	PB
Conversion – residence from seasonal to year-round -1 ST 100 ft. from shoreline	PB Key #6	PB Key #6	PB/Key #6	PB Key #6	<u>CEO</u>	<u>CEO</u>
Mobile home parks	NO	NO	<u>PB</u>	PB	PB	PB
Rear lot	NO	NO	NO	<u>NO</u>	YES	YES
Timber Harvesting less than 75 Ft from Shore	<u>NO</u>	<u>NO</u>	<u>NO</u>	<u>NO</u>	<u>CEO</u>	<u>CEO</u>

ARTICLE 50 Motion to Adjourn.

Given under our hands this 31st day of May, 2014.



Berndt Graf

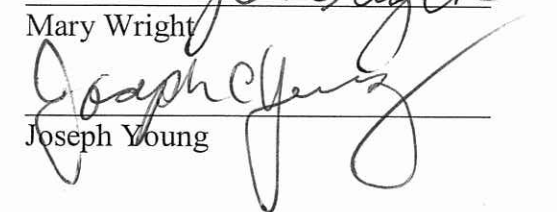
Ken Morrison



Jon Beekman

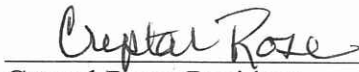


Mary Wright



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 31st of May, 2014 being at least seven days before the meeting.



Crystal Rose, Resident