

Annual Town Report



Fayette, Maine

Year Ending

June 30, 2012



God Bless you Sue Rich
We love you and we miss you.
Thank you
for all you have done for us.

Suzanne Fuller Rich was born in Gardiner on Oct. 5, 1944, the daughter of Richard and Gloria (Hayes) Fuller. Sue was a 1962 graduate of Erskine Academy. She was involved with the Windsor Fair for many years. She went on to work at the Pentagon for five years and moved to Fayette in the 1970s. While in Fayette she was librarian of the Underwood Memorial Library for more than 30 years and had volunteered for several years before. She was deputy town clerk for eight years and was a selectperson from 1998-2000. She was the election warden for many years and served on the Veterans Monument Committee.

Sue was an active member of the Fayette community since she moved there in 1958. She was a 4-H Club leader, a member of the Fayette School and Home Association, a founding member of the Fayette Historical Society, a charter member of the Fayette Fire Auxiliary, and helped out with the Keep Me Warm Suppers and was known as the best maker of baked beans in town. Suzanne had celebrated the 50th anniversary of her Erskine Academy class this past summer, remaining friends with many of her classmates and enjoying lunch with them often.

This year's report is dedicated posthumously to our beloved Sue.

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 a challenging year by all accounts perhaps for me the most challenging I have experienced in my tenure. Because, you see in as much as my message of last year celebrated the awards of grants and successful fundraising efforts, the past twelve months have been devoted to the implementation of all of those efforts and trying to make it all work successfully. This is real work, mired by setbacks and some hard lessons.

BUILDING

- ❖ For over three years the Board of Selectmen investigated the possibilities of bringing a wood energy project to the Town, specifically one that would heat the Fayette Central School and in April of 2012 the Towns people gave an affirmative approval to pursue a Qualified School Construction Bond. The bond served to pay for the installation of a wood pellet boiler and the addition to the school that would house the boiler and all of the associated mechanical items one would expect for a project of this magnitude. The project was two-fold: The construction of the addition and the installation of the boiler. Project 1 was a marked success, Lajoie Brothers, the winning bidder did an outstanding job and knew how to keep a timeline! Fayette Public Works carried out all of the excavation and site work preparation for the project and saved the Town over \$15,000 by doing this work. The second part of the project, the boiler installation was not like anything, anyone had expected. The boiler delivery installation was over 5 months behind schedule. By mid-March the boiler became the primary heat source for School and was shut down for the summer on May 3rd. The intent of this project was to help the school save money on heating fuel and it will be my personal mission to make that a reality for the school. The boiler is 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 reimburse the Town for its efforts to bring wood energy to Fayette.

FAILURE

- ❖ Hales Pond Preserve is a failed project! Last year, the Towns people's remarkable effort to support the Hales Pond preserve combined with awarded State funding would have secured the 28 acre parcel with over 1,300 feet of pond and stream frontage along Hales Pond. Although the State remains supportive, the owners have resisted proceeding with a property closing because of their dissatisfaction with the Town, State and Federal Governments inaction and failure to adequately address their concerns about current road laws and the status of the road they live on. Over \$48,000 was raised to help relocate the family so that they could accept the State's offer of \$80,000 for the sale of their property and move to property they own in the Town of Bridgton. In total over \$128,000 was available to make a purchase happen for property that is currently assessed for \$47,100. An unfortunate and sad end.

WAITING

- ❖ The Federal Fire Assistance Grant for \$270,000 to assist in the Fire Department's effort to purchase a new fire truck was a indeed a remarkable feat and much credit should be given to the Department and Chief Maxwell for the many grants that are written that support the Departmental needs. The Truck on its way and hopefully will be here for Town Meeting.

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

ROAD WORK

- ❖ Last year the East Road received a chip seal surface treatment in July of 2012. In addition, Fayette Public Works reconstructed and paved section of Lovejoy Shores Drive, West Road, Palmer Road and Russell Road.

GRADE A

- ❖ 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 this spring! Great job guys!

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

Fayette, Maine

Dear Friends,

Fayette is fortunate to have many dedicated volunteers (we can always use more) and employees who make our town a better place. This year the Fire Department under the leadership of Marty Maxwell and the hard work of Ted Johnston was able to secure a grant from the Department of Homeland Security to purchase a new fire truck. This vehicle will become our primary attack truck and has a value of nearly \$400,000. Our share of the cost is far less than \$100,000. It is work like this that helps us to keep our property tax at a reasonable level.

Our School Committee and teaching staff deserve a big thank you for their efforts. The Fayette School received an A rating from the Department of Education. We must continue to support our school and ensure that they have the tools and resources to continue to do the great work they are doing. This has been accomplished despite difficult economic times and steady erosion of state education reimbursements. In 2008 the state school subsidy was just over \$708,000. Today we have seen that reduced to far less than \$100,000.

The school committee has worked hard to minimize the increase on our property taxes. However, Fayette will need to continue to be creative in its educational services delivery if it expects to maintain an exceptional school system. If the Governor and Legislature continue to push for more school choice Fayette could be in a position to attract paying students from surrounding communities and be a beneficiary of this trend in public education. As we go forward and look to the future we must be proactive in our efforts to maximize the investment we have made in our facilities and teaching staff.

Our next largest expenditure is for maintaining our roads. Paving costs have seen substantial increases. In the last 10 years we have seen liquid asphalt prices go from about \$150/ton to over \$500/ton. This and the doubling of diesel fuel pricing since 2009 directly impacts the cost of paving. We expect substantial discussion over our public works budget. We have increased the paving line item and will provide details on how that funding will be spent with a list of roads targeted for paving.

Reconstruction of roads to rehabilitate the road base and repave is far more expensive than just paving. Maintenance of our pavement to preserve and extend the life of our road base will provide long term savings for the town. We encourage you to give this article serious consideration and approve an increased paving budget. The amount of paving accomplished will be directly related to how much is approved in the public works budget.

The board and town manager have spent considerable time working with the town's legislative leaders to develop clearer legislative language to guide communities in how to resolve issues related to discontinued roads. The current state law is confusing. The guidance is incomplete and has contributed to a long history of conflicting opinions on the status of some of our roads. We are not alone with this problem. Just this spring neighbors in a small western Maine town came to threatening each other with weapons over the status of a discontinued road. We will seek to continue this work and develop a plan for resolving our own issues with or without guidance from state law.

And finally I would like to recognize the passing of Sue Rich. She was one of those people who always gave of her time to help Fayette be a better place. Sue served on many of the towns Boards and was always there to welcome people to our benefit suppers over the years. She deserves our thanks and prayers.

Respectfully,

Joseph Young, Chairman
Board of Selectmen

Town Report from the Fayette Central School – 2013

To the Citizens of Fayette;

The Fayette Central School as a member of the Alternative Organizational Structure, AOS #97, continues to reflect the excellence that has characterized the efforts of staff, students, and parents over the years. We are one of the very few school districts in ME to have an increase in our student population and our school received a grade of "A" on this years' Maine Department of Education Report Card. Over this past year, we have endeavored to control costs, while maintaining programs and services. These efforts included a complete review of our budget as well as an effort to ensure that Fayette was able to meet the economic challenges associated with continuing reductions in state and federal funding streams. We continue to review organizational programs to insure efficient and effective delivery of services for students. In addition, in the 2013-14 school year, we will be conducting a strategic planning process to further evaluate our school and look at short and long range goals to improve efficiency and guide our growth.

The Fayette staff is characterized by teachers who are constantly seeking to enhance their professional practice. They collaborate constantly and purposefully with a goal of continuously improving student learning in order to fulfill the district's mission of preparing students for global success in the 21st century. Though the fiscal downturn that is currently occurring will continue to affect the district, the school is poised to move forward and strengthen programs and opportunities given the tremendous student body, the dedication of our staff, and the never-ending support from families. I remain committed to ensuring a quality program of teaching and learning in all of our classrooms throughout the school.

Fayette School Committee:
Dick Darling, Chair
Diane Polky
Jennifer Bero
Michelle Keating
Mike Ventrella

Gary Rosenthal, Superintendent of Schools



Annual Report to Fayette

A Message from Senator Thomas Saviello

December 2012

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. Fayette is a special community.

Looking back at the results of the past two-year session, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. More importantly, we improved Maine's business climate. According to the 2012 CNBC annual ranking of America's top states for business, Maine climbed five spots from the previous year. The improvements made in education funding and test scores, the state's cost of doing business, infrastructure and transportation, and business friendliness all led to this higher ranking. It is imperative that we do not roll back the steps taken during the 125th Legislature that helped set us on the course toward a brighter future.

Lawmakers have a great deal of work on their plates when the session kicks into full swing in January. The most daunting task will be addressing a \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. We must also address a \$35 million revenue shortfall in the budget that ends June 30 and a projected \$880 million gap in the next two-year budget.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and encourage new job growth. Maine has the oldest state population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years and continuing to serve on the Environment and Natural Resources Committee. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at drtom16@hotmail.com.

Sincerely,

Thomas Saviello
Maine State 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

March 2013

Dear Friends and Neighbors:

Thank you for placing your trust in me and once again electing me to serve the people of Fayette and all of District 83 in the 126th Maine State Legislature.

During the 126th Legislature I will be continuing to serve on the Joint Standing Committee on Appropriations and Financial Affairs. Among the responsibilities of the Appropriations Committee this session will be formulating the biennial budget for fiscal years 2014 and 2015. It is also likely that we will be putting together at least one supplemental budget for the current fiscal year. While every biennial budget is difficult, this year will be even more difficult given the economic slowdown, unknown impacts of fiscal decisions that have yet to be made at the national level, and the increasing costs of programs within the Department of Health and Human Services. Nonetheless I will work hard to ensure that the most vulnerable and needy amongst us continue to receive those services that they need while we move to balance the overall cost of state government with the revenue available.

In addition to my work on the Appropriations Committee, I will also be working on several pieces of legislation that I have submitted. These pieces of legislation cover a broad range of subjects from the issuance of bonds to the environmental impact of windmills. Many of the issues that I am working on were brought to my attention by constituents.

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

United States Senate

WASHINGTON, DC 20510-1904

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

February 27, 2013

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-

authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly distinguishable.

Susan M. Collins
United States Senator

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

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

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT

SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

My 2nd annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been 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, sign up for email updates, and 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
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PHONE: (207) 942-6935
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PRESQUE ISLE:
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WATERVILLE:
16 COMMON STREET
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Report of the Town Clerk

July 1, 2011 – June 30, 2012

VITAL STATISTICS:

Marriages Recorded	5
Births Recorded	5
Deaths Recorded	5

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	53
Hunting	13
Fishing	46
Junior Hunt	3
Super sport	0
Archery	0
Muzzle loading	10
Migratory Waterfowl	3
Bear	0
Coyote Night Hunt	4
Archery & Fishing Combination	1
Spring Turkey	1
Spring/Fall Turkey	1
1 day Non-Resident Fishing	0
3 day Non-Resident Fishing	0
7 day Non-Resident Fishing	0
Non-Resident Fishing	10
Non-Resident Hunting	0
Non-Resident Hunt/Fish Combo	1
Military H/F Combo	1
Military Depend H/F Combo	2
Military Fishing	0
Military Depend Fishing	1
Lifetime over 70 Hunt/Fish Combo	1

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 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.

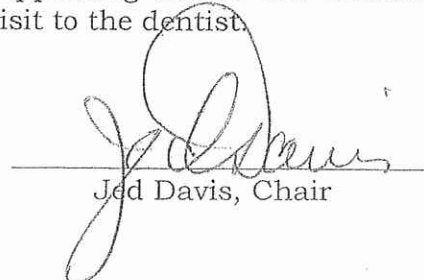
A small town like ours could not operate without the dedicated work of the many townspeople who volunteer their time and effort, including, in addition to Linda, the following members of the Planning Board: Mary Bayer, Roy Kraut and Joe Longtin.

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



Underwood Memorial Library Annual Report 2012

It is my pleasure to report to you about the past year at the Underwood Memorial Library. We were very pleased to see our summer patrons visit us in the early summer months. It is always a joy to see them. We continue to sign up new patrons. The Library looks so good with it's new roof and new paint job, many positive comments have been made about it.

We have been fortunate to have received a few unexpected gifts. I applied for and received 100 free children's books from the Brownstone Fund. What a delight to log in all these picture books for the children. I was also very pleased to accept a check for \$200 from the Fayette ATV Club. Their donation was very much appreciated. Thanks to Mary Bayer and Leon Bresloff the Library received a \$1000 grant from the Maine Community Foundation to purchase a new desk, table and chairs, books, audios and videos for the Library. A child's quilt was donated by Janet Davis and was raffled off to benefit the Library.

We are receiving more requests to help with genealogy. Having the library version of ancestry has been a great help with these requests.

The Fayette Pre-K class with Mrs. Morin enjoyed a visit to the Library with a story and craft and got to check out a book. I also ad a home schooled group , whom I had been working on a unit in geography with, visit the Library for a story hour, craft and snacks.

In April during National Library Week we had an Author visit from Steve Pinkham , who told stories from his book *Old Tales of The Maine Woods*. It was an enjoyable evening held at the Fayette School.

We have held two book sales this year. Michele and I attended the Annual Library Convention in April. We get very good comments on the monthly newsletter articles that Michele writes in the Community Advertiser.

We want to thank our special volunteers, Doris Morris and Shirley Pinkham for all the help they are to us. Their work in very much appreciated.

As always the Town of Fayette's Town Manager, Staff and Road Crew are a pleasure to work with.

The Trustees of the Underwood Library meet every other month. They have been very supportive and appreciative of our work at the Library. They are Joy Beekman: Chairman, Barrie Colbath: Treasurer, Doris Morris: Secretary, Tom Andrews, Adrien Polky and Marjie Bruen.

Thank you to the following people who donated books, audios, videos and monies to the Library. Molly Sparling, Sonya Berry, Sarah Reed, June White, Doris Morris, Elaine Wilcox, Janet Davis, Tina Mitchell, Helen & David Shearer, Paula & Gary Phillip, Mark Robinson, Phillip Kerr, Joshua Bryant, Ann Marie Gold (Camera), Don Andrews, Mary Bayer, Cindy Lee, Barbara Stokes, Jim & Jane Brogan, Joan Zayszly (Computer), Alex Twarog, Karen Edgecomb, Caroline Currier, Brenda Deojay, Amy Rich, Katie King, Steve Pinkham, Linda Seidel Jen Bero, Central Maine Power, Raising Readers and other anonymous donors.

We would like to thank all the people who gave to the Underwood Memorial Library in memory of our special friend and Librarian for more than 30 years Suzanne Rich. She will be missed by all who knew her. The Maine section of the library will be dedicated in her memory with a plaque.

Respectfully Submitted

Elaine Wilcox
Librarian

FAYETTE FIRE AUXILIARY ANNUAL REPORT 2012

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

In July we had a very successful bake sale at the fire station. We had a meeting with the Manchester Auxiliary and shared some ideas and learned a few suggestions from each other.

We helped organize a benefit supper for firefighter Ted Holland with his family and the Fayette Fire Dept. It was held on October 20th and was a huge success.

We had two gatherings with the Fire Department, a barbecue and a Christmas party. This gives us a chance to get to know them and what some of there needs are.

On November 3rd we held a benefit supper for the Tim and Meredith Pepper family. They lost most of their possessions in a house fire.

We had a table at the Historical Society craft fair in November and sold our RADA knives and our Thanksgiving basket tickets.

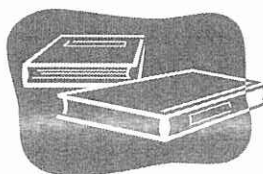
Our membership is growing in number, but we would welcome anyone else who is interested.

We meet on the fourth Thursday of each month at 7.00 p.m. at the Fayette Fire Station. Please contact us if you are interested in joining us.

President: Elaine Wilcox, Vice-President: Lisa Freeman, Secretary: Diane Polky and Treasurer: Cindy Lee

It is with deep sorrow that we report the death of charter member, Suzanne Rich. She was a devoted member and will be missed.

Elaine Wilcox
President



UNDERWOOD MEMORIAL LIBRARY
SUMMER STORY HOURS
2012

Summer story hours were held weekly in July and August on Thursday mornings at the Library. We had a great time with the children and their parents. The theme for the 2012 summer was *Dream Big Read*.

We had between 20 and 30 children each week. They enjoyed stories about wishes and dreams and animals.

We did a craft each week with the older children helping the younger ones. They enjoyed snacks and a weekly book door prize was drawn. The kids always enjoy there take home goodie bags from Lady Elaine.

We had children attend from Fayette, Mount Vernon, Livermore Falls, Leeds and Augusta.

Our end of year party was held at the Library this year, due to the construction at the Fayette School. We held a Fairytale Land party with crafts, lunch, games , costume prizes and door prizes.

With help from Tom Saviello, James Wright, Michele Briggs and Jen Bero we acted out The Billy Goats Gruff and The Three Little Pigs for all to enjoy outside. A picnic lunch and a fairy tale cake was prepared by Linda Williams and Lady Elaine. It was a fun summer and we look forward to this summer , our theme for 2013 Is *Dig Into Reading*. Come and join us for some great family fun.

Happy Reading
Lady Elaine

HOLIDAYS THE OFFICE IS CLOSED

2013 Schedule

All State Holidays are observed by the Town of Fayette

Tuesday, January 1 st	New Year's Day
Monday, January 21 st	Martin Luther King, Jr. Day
Monday, February 18 th	Washington's Birthday/ Presidents Day
Monday, April 15 th	Patriots Day
Monday, May 27 th	Memorial Day
Thursday, July 4 th	Independence Day
Monday, Sept. 2 nd	Labor Day
Monday, Oct. 14 th	Columbus Day
Monday, Nov. 11 th	Veterans Day
Thursday, Nov. 28 th	Thanksgiving Day
Friday, Nov. 29 th	Thanksgiving Friday
Wednesday, Dec. 25 th	Christmas Day

School and Home Association

In August The School and Home Association partnered with The Hope Chest children's clothing closet from Fayette Baptist Church to do a clothing and school supply give away we called "Back to school shop n' swap". The committee decided this year to do more of our events during the school day to make it possible for all of the children to be able to participate. We put on a fun Halloween party that had lots of games, some crafts, tattoos and even a piñata for each classroom. In December we held a bake sale at Moose Hill's open house weekend. At the school we showed the kids a Christmas movie with popcorn and candy canes. In March we helped Lady Elaine to sponsor the Dr. Seuss day. In May we brought the Monmouth Theatre group to the school for a performance, and of course we put on our big fundraiser the Fayette Fun Festival. This year we brought in a dunk tank, served pizza, cotton candy and popcorn to name a few. We also had a jail, carnival games, a free throw contest, a hula hoop as well as farm animals and much more. We ended the school year putting on a fun field day for all of the school children in June.



30 Mile River Watershed Association

Report of Activities

Fayette Town Report, May 2013

In 2012, the 30 Mile River Watershed Association (30MRWA) continued its work to protect Fayette's lakes and ponds in this watershed, including David Pond, Echo Lake, Lovejoy Pond, Parker Pond, and Tilton Pond. These lakes rank high on the list of Fayette's greatest assets – contributing to the beauty of the community, providing for year-round recreational opportunities, and accounting for a large part of Fayette's tax base. Formed in 2008, 30MRWA is a nonprofit organization and public-private collaboration of eight lake associations, six towns, and two land trusts that pool resources to enhance their individual efforts. 30MRWA's key programs focus on preventing invasive aquatic species introduction, preventing pollution from stormwater runoff, and promoting environmentally-friendly recreation.

Courtesy boat inspections play a large part in protecting against the threat of introducing invasive plants into our lakes. Last summer, 30MRWA coordinated volunteer and paid inspectors to conduct a total of 1336 inspections across the watershed, including at Parker Pond's public launch. Our expanding **Invasive Plant Patrol Program** is designed to catch infestations of invasive aquatic plants early, when there's still a chance of controlling them. Working towards this, 30MRWA helps train and support volunteers to conduct annual plant surveys. In 2012, over 50 volunteers conducted surveys of seven lakes and ponds, contributing over 300 hours of their time.

2012 was the second year of the **Youth Conservation Corps (YCC)** program. YCC works with landowners to decrease erosion and filter stormwater carrying phosphorous on their properties. Last season, YCC completed 17 projects, including four on Echo Lake, three on Parker Pond, and one on David Pond. All the labor was free to the landowners, who paid only for materials used. This program was supported in-part by a grant from the Ferguson Foundation, matched by contributions from individuals, lake associations, and the six towns, including Fayette. The program will run again in 2013, this time funded in-part by a grant from the Davis Conservation Foundation.

Camp roads are one of the biggest sources of polluted runoff into our lakes, and 30MRWA provides free technical assistance to road owners to help them decrease pollution through proper road construction and maintenance. In 2012 we concluded the watershed survey of Parker, David and Tilton Ponds to identify potential sources of runoff and erosion that could be damaging to water quality. (The full report is available at www.30mileriver.org.) To follow-up on the survey and fix some of these erosion sites, 30MRWA secured a grant of over \$62,000 from the Maine DEP and U.S. EPA to help fund the **Parker Pond Watershed Protection Project**. Beginning in the spring of 2013 and continuing through the fall of 2014, 30MRWA will be working with landowners, towns and road associations to decrease polluted runoff coming from roads,

driveways, paths, and residential areas, primarily within Fayette.

30MRWA continues to be funded largely by grants, which totaled \$52,242 in 2012. This is followed by individual contributions (\$19,265), coalition members (\$17,405) and donated services (\$3,180). The Town of Fayette, one of these coalition members, contributed \$3,000. While this may represent only 3.3% of total 2012 income of \$92,092, Fayette's financial support and leadership have been vital to the organization's success leveraging grants and contributions from individuals and other coalition members. Eighty-four percent of funding goes directly to support seven main program areas, with only 16% to administration and fundraising.

Clyde Walton is Fayette's representative to 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 at www.30mileriver.org or email info@30mileriver.org.

Thank you for helping to protect our valuable lake resources.

Lidie Robbins, Executive Director

CODE ENFORCEMENT REPORT

There were 34 permits issued in 2012, of these the Planning Board issued 25, and the Code Enforcement Officer (CEO) Issued 9. Only three new single-family homes were built again this year adding approximately \$360,000.00 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!**

Thanks to the increase in hours there has been an increase in the enforcement of the Fayette Land Use Ordinance. I am developing forms to make it easier to track what violations are being addressed and how much time has been spent on enforcement. There were approximately 55-60 hours this year spent on violations. I was able to walk properties around Tilton Pond and intend to do this for each pond and then focus on the Rural Zone areas. We have been having a lot of issues with timber harvesting in the area and much of my time was spent on these sites.

We have resolved several violations, continue to work with others, and have several under investigation.

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

PLUMBING INFORMATION

CONTACT FOR LOCAL PLUMBING INSPECTOR:

KENT MITCHELL

Home: 645-4675

Cell: 778-1445

Mail: 68 Beedy Rd.; Jay, ME 04239

E-Mail: kentmitchlpi@gmail.com

To receive a plumbing permit for a subsurface septic system you need 3 copies of the HHE 200 form (which is the design papers prepared by the soil evaluator) also if the system is in any shoreland zone you need the Fayette Planning Board approval.

Internal plumbing permits are to be issued by the master plumber doing the work or to a homeowner doing his own plumbing for his single family residence.

All possible permits needed for your property:

Building Permit: Issued by Code Enforcement Officer or Planning Board

External Plumbing Permit: Issued by Local Plumbing Inspector

Internal Plumbing Permit: Issued by Local Plumbing Inspector

DEP Permit: Possible permit needed depending on scenarios (DEP is @ 287-3901)

EACH PERMIT REQUIRE'S IT'S OWN FEE



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



Office of the Sheriff
Kennebec County, Maine

Randall A. Liberty, Sheriff

Everett B. Flannery, Jr., Chief Deputy

Captain Daniel C. Davies
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 11, 2013

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 2012, Deputy Sheriffs responded to a total of 29,029 calls for service. We answered (458) calls for service involving theft; (830) motor vehicle accidents with (10) reconstructions; (436) alarms; (269) domestic violence; (224) 911 hang-ups; (120) assaults; (144) K-9 calls and (731) assisting other agencies. We also managed (83) registered sex offenders within the County and registered (172) at the agency.

During the past year, our Correctional Facility managed 3,226 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 a 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 \$683,000 bed day savings to the citizens of Kennebec County. Throughout 2012, inmates worked 25,439 community service hours, valued at approximately \$190,793. Our inmates raised 45,738 pounds of produce for the inmate kitchen and area food pantries in 2012.

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 2012/01 Thru 2012/12

Page: 1

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

Street	Activity	Totals
FAYETTE ME		
BALDWIN HILL RD	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	BUILDING CHECK 1
	FAYETTE	CRIMINAL MISCHIEF 2
	FAYETTE	FOLLOW UP 3
	FAYETTE	GENERAL INFO 1
	FAYETTE	HARRASSMENT 1
	FAYETTE	Noise Complaint 1
	FAYETTE	Paper Service 1
	FAYETTE	Trespass 1
BAMFORD HILL RD	FAYETTE	ESCORT 1
	FAYETTE	MOTOR VEHICLE STOP 5
BAMFORD POND RD	FAYETTE	SERVE PROTECTION ORDER 1
BOG RD	FAYETTE	SUSPICIOUS ACTIVITY 1
CAMPGROUND RD	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	BURGLARY 1
	FAYETTE	DOMESTIC DISPUTE 1
	FAYETTE	PROPERTY DAMAGE ACCIDENT 2
	FAYETTE	Prescription Disposal Plan 1
CHARLES HAM RD	FAYETTE	911 HANG-UP 1
CHESTERVILLE RIDGE RD	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	FOLLOW UP 1
	FAYETTE	SUSPICIOUS ACTIVITY 1
CLARK LN	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	DOMESTIC DISPUTE 1
	FAYETTE	HARRASSMENT 2
COVE RD	FAYETTE	WELFARE CHECK 1
DOLLOFF WOODS RD	FAYETTE	911 HANG-UP 1
EAST RD	FAYETTE	PROPERTY DAMAGE ACCIDENT 1
ECHO LAKE RD	FAYETTE	ALARM, BURGLAR 2
	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	Community Policing 7
	FAYETTE	911 MISDIAL 1
	FAYETTE	MOTOR VEHICLE STOP 17
ECHO LODGE RD	FAYETTE	Noise Complaint 1
	FAYETTE	TRAFFIC HAZARD 1
FAYETTE CORNER RD	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	COMPLAINT 1
	FAYETTE	Paper Service 1
FELLOWS COVE RD	FAYETTE	ALARM, BURGLAR 1
FELLOWS FARM RD	FAYETTE	FOLLOW UP 1
	FAYETTE	SERVE SUMMONS 1
	FAYETTE	SEARCH WARRANT 1
	FAYETTE	THREATENING 1
GAIL RD	FAYETTE	ALARM, BURGLAR 1
GILE RD	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	DOMESTIC DISPUTE 1
	FAYETTE	WELFARE CHECK 1
HEMLOCK LN	FAYETTE	Paper Service 2
	FAYETTE	THEFT 1
JACKMANS MILL RD	FAYETTE	SUSPICIOUS ACTIVITY 1
	FAYETTE	THEFT 1
	FAYETTE	THREATENING 1
KNOX HILL RD	FAYETTE	COMPLAINT 1
	FAYETTE	HARRASSMENT 1
LIMBERLOST RD	FAYETTE	BUILDING CHECK 4
LOVEJOY POND RD	FAYETTE	MOTOR VEHICLE STOP 4
	FAYETTE	SERVE PROTECTION ORDER 3
	FAYETTE	Paper Service 3
LOVEJOY SHORES DR	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	BURGLARY 1
	FAYETTE	FOLLOW UP 1
	FAYETTE	Paper Service 1
	FAYETTE	WELFARE CHECK 1
MAIN ST	FAYETTE	10-59 VEHICLE 1
	FAYETTE	911 HANG-UP 1
	FAYETTE	ASSIST OTHER AGENCY 2
	FAYETTE	BURGLARY 1
	FAYETTE	CITIZEN ASSIST 2
	FAYETTE	BUILDING CHECK 21
	FAYETTE	COMPLAINT 5
	FAYETTE	Community Policing 5
	FAYETTE	FOLLOW UP 1
	FAYETTE	HARRASSMENT 3

Kennebec County Sheriff's Office
Call Analysis By Streets From 2012/01 Thru 2012/12

Page: 2

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

Street	Activity	Totals
	FAYETTE	INTOXICATED SUBJECT 1
	FAYETTE	MOTOR VEHICLE STOP 55
	FAYETTE	PROPERTY DAMAGE ACCIDENT 9
	FAYETTE	Prescription Disposal Plan 1
	FAYETTE	FOUND/LOST PROPERTY 1
	FAYETTE	Paper Service 4
	FAYETTE	SERVE SUBPOENA 4
	FAYETTE	SUSPICIOUS ACTIVITY 4
	FAYETTE	School Visit 1
	FAYETTE	TRAFFIC HAZARD 2
	FAYETTE	THEFT 9
	FAYETTE	TRAFFIC OFFENSE 6
	FAYETTE	Town Office Visit 1
MAPLE LN	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	THEFT 1
MAYO RD	FAYETTE	BURGLARY 1
MOOSE HILL RD	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	MOTOR VEHICLE STOP 1
	FAYETTE	PROPERTY DAMAGE ACCIDENT 1
	FAYETTE	WELFARE CHECK 1
NORTH RD	FAYETTE	911 HANG-UP 1
	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	BURGLARY 1
OAK HILL RD	FAYETTE	ESCORT 1
	FAYETTE	HARRASSMENT 1
	FAYETTE	MISSING PERSON 1
	FAYETTE	Paper Service 1
OUR RD	FAYETTE	ASSIST OTHER AGENCY 1
RICH LN	FAYETTE	SUSPICIOUS ACTIVITY 1
RICHMOND MILLS RD	FAYETTE	DOMESTIC DISPUTE 1
	FAYETTE	PROPERTY DAMAGE ACCIDENT 2
	FAYETTE	THEFT 1
SANDY RIVER RD	FAYETTE	ALARM, BURGLAR 1
	FAYETTE	ASSAULT 1
	FAYETTE	ASSIST OTHER AGENCY 1
	FAYETTE	CITIZEN ASSIST 2
	FAYETTE	COMPLAINT 1
	FAYETTE	DOMESTIC DISPUTE 2
	FAYETTE	ESCORT 1
	FAYETTE	FOLLOW UP 4
	FAYETTE	MOTOR VEHICLE STOP 4
	FAYETTE	PROPERTY DAMAGE ACCIDENT 1
	FAYETTE	SUSPICIOUS ACTIVITY 1
	FAYETTE	THEFT 1
SHAW'S LN	FAYETTE	911 HANG-UP 1
SHORE RD	FAYETTE	CITIZEN ASSIST 1
	FAYETTE	CRIMINAL MISCHIEF 1
	FAYETTE	THEFT 1
SOUTH RD	FAYETTE	Paper Service 1
	FAYETTE	THEFT 1
TILTON POND RD	FAYETTE	HARRASSMENT 1
TOM SURRY RD	FAYETTE	THEFT 1
WATER LILY LN	FAYETTE	BURGLARY 1
WATSON HEIGHTS RD	FAYETTE	MOTORIST ASSIST 1
	FAYETTE	TRAFFIC HAZARD 1
WEST RD	FAYETTE	BUILDING CHECK 2
Totals:		300



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 2012 to December 31,2012, the Fayette Fire Department responded to the following types of calls;

Structure fires 12

Chimney Fires 20

Service calls 2

Medical Assist 53

Electrical Power Lines 5

Hazardous Materials 0

Smoke Investigations 4

Other 17

Fire Alarm Investigations 15

Carbon Monoxide Investigation 3

Forest/ Woods Fires 14

Grass Fires 0

Vehicle Fires 1

Motor Vehicle Accidents 12

Un permitted Burns 0

Total of 158

Dear Fayette Residents, The Fayette Fire Department has had another busy and exciting year. Last year at this time I was reporting to you that we had just been awarded \$270,750.00 in grant money from our award in the AFG grant with the federal government. After a lot of time and hard work, the end of this project is coming to a great end. We have seen pictures from the last few months of our new truck being put together. Two weeks ago our truck left the factory in South Dakota and made the trip to Attleboro Mass. On this stop the truck was totally inspected at the dealership and had its electrical load test. And its pump testing was done. This past weekend our truck committee had the great pleasure of going to Brunswick to inspect the truck for ourselves. After fully inspecting the truck a small check list was made for the company to go over and to rectify. Also our bids for some of the equipment that will go on this truck came in this week. So we will be awarding a winner and ordering our equipment real soon. We also have some modifications to do at the station to accommodate the truck in our station. Air lines and electricity have to be run to plug the truck in 24/7 to be ready for calls at all times My hopes are the truck will have our equipment on it, and we will have it for display at the town meeting. This truck should last the town for a lot of years.

Once again the Fire Department is always looking for a few good people to come and join our organization. As most of you have heard and read in many articles in the local papers the number of volunteer fire fighters in this state is rapidly declining. There are many reasons cited for this: Maine's aging population, younger people not having the spare time to devote to this and people working longer hours at there full time jobs. 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

Non Zero Balance on All Accounts

Tax Year: 2012-1 To 2012-1

As of: 05/30/2013

05/30/2013

Page 1

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
246 R	CALLAHAN, BEATRICE	2012	147.70	0.00	147.70
887 R	MARRON, SANDRA	2012	66.40	0.00	66.40
1090 R	PITTMANN SR., SAMPLE NOEL	2012	201.90	0.00	201.90

Total for 3 Accounts: 416.00 0.00 416.00

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	0.00	0.00	0.00	0.00
I - Interest Charged	0.00	4,614.98	0.00	4,614.98
P - Payment	0.00	-4,624.37	0.00	-4,624.37
Total	0.00	-9.39	0.00	-9.39

Non Lien Summary

2012-1	416.00
Total	416.00

112 L	BARNETT, BEATRICE	2012	860.49	0.00	860.49
1492 L	BARTLETT, BONNIE	2012	353.05	0.00	353.05
253 L	CARPOVICH, VERA V.	2012	1,748.86	0.00	1,748.86
254 L	CARPOVICH, VERA V.	2012	438.34	0.00	438.34
1565 L	CHABE, DAVID N & ELIZABETH	2012	272.04	0.00	272.04
1579 L	CHABE, DAVID N & ELIZABETH	2012	1,073.70	0.00	1,073.70
1506 L	CLARK, GERALD R	2012	546.36	0.00	546.36
674 L	COCHRAN, ALFRED	2012	186.75	141.86	44.89
25 L	CUMBER, JAY	2012	2,068.68	0.00	2,068.68
353 L	CUNHA, CARLOS	2012	192.44	0.00	192.44
355 L	CURRIER, NORMAN	2012	1,188.83	0.00	1,188.83
356 L	CURRIER, NORMAN	2012	361.58	0.00	361.58
1160 L	DODGE, JAMES E.	2012	1,176.04	0.00	1,176.04
431 L	DOUGAN, DOROTHY ESTATE	2012	11,250.89	0.00	11,250.89
1404 L	DWYER, JAMES	2012	63.09	18.65	44.44
1227 L	FERRARO, JOHN F.	2012	639.02	0.00	639.02
1321 L	GORDON, SUE A	2012	112.84	0.00	112.84
906 L	GORDON, SUE A.	2012	1,765.52	0.00	1,765.52
549 L	GOUCHER, AUDREY M	2012	1,441.84	0.00	1,441.84
550 L	GOUCHER, AUDREY M	2012	114.25	0.00	114.25
552 L	GOUCHER, AUDREY M	2012	583.31	0.00	583.31
1635 L	GREEN, HENRIK HAROLD	2012	1,143.35	392.83	750.52
575 L	GREINER, HOZUMI, NICOLE & DANIEL	2012	655.82	0.00	655.82
576 L	GREINER, HOZUMI, NICOLE & DANIEL	2012	1,123.44	0.00	1,123.44
594 L	HALL, DAVID W., ROBERT A.,	2012	2,725.36	380.50	2,344.86
602 L	HALL, DAVID W., ROBERT A.,	2012	449.70	0.00	449.70
1124 L	HOLMAN, JEFFREY R	2012	291.94	0.00	291.94

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1125 L	HOLMAN, JEFFREY R	2012	957.15	0.00	957.15
1029 L	HORNE, DONNA F	2012	276.30	0.00	276.30
1438 L	HORNE, LINDA F., DONALD D.,	2012	378.63	154.09	224.54
899 L	MASON, NANCY P.	2012	1,295.44	1,099.67	195.77
1236 L	MCGRATH, LYNN	2012	1,629.46	0.00	1,629.46
1541 L	MICHAUD, TROY E.& JOLINE R.	2012	1,926.54	758.97	1,167.57
966 L	MITCHELL, MARY JANE	2012	1,265.58	0.00	1,265.58
995 L	MULCAHY, RICHARD & KATHLEEN	2012	3,603.78	0.00	3,603.78
1135 L	NICHOLS, CATHY A.	2012	1,028.22	0.00	1,028.22
44 L	PETERSON, JAMES T	2012	233.65	0.00	233.65
48 L	PETERSON, JAMES T	2012	60.24	0.00	60.24
183 L	PETERSON, MARY LOU	2012	432.65	1.78	430.87
1083 L	PHILLIPS JR., JAMES	2012	598.96	256.68	342.28
1117 L	QUIMBY, WILLIAM A.	2012	105.72	32.19	73.53
1481 L	RINGUETTE JR., BERTRAND	2012	307.57	0.00	307.57
846 L	SANBORN, CAROL	2012	607.49	273.13	334.36
120 L	SAVAGE, ETHAN E & CARRIE E	2012	415.59	0.00	415.59
1638 L	SOUZA, SHANNA	2012	873.28	0.00	873.28
1304 L	TERRANOVA, PAUL	2012	327.46	0.00	327.46
1305 L	TERRANOVA, PAUL	2012	1,730.38	0.00	1,730.38
1307 L	TERRANOVA, PAUL & EILEEN	2012	327.46	0.00	327.46
679 L	THOMPSON, NORMAN B & SANDRA L	2012	1,045.28	0.00	1,045.28
678 L	THOMPSON, SANDRA L	2012	159.74	0.00	159.74
1478 L	TRASK, STEPHON & LANDRY, JEANNE I.	2012	1,514.24	653.15	861.09
165 L	WOODARD, MARK A & ANDREA J	2012	813.58	334.24	479.34
Total for 52 Accounts:			54,741.92	4,497.74	50,244.18

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	1.78	0.00	0.00	1.78
P - Payment	3,564.92	509.58	421.46	4,495.96
Total	3,566.70	509.58	421.46	4,497.74

Lien Summary

2012-1	50,244.18
Total	50,244.18

Total for 55 Accounts:	55,157.92	4,497.74	50,660.18
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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
66 R	ANDREWS, JOHN J & LISA H	2013	3,517.58	1,758.79	1,758.79
107 R	BARCLAY, TRUDY A.	2013	841.46	0.00	841.46
108 R	BARCLAY, TRUDY A.	2013	2,685.61	0.00	2,685.61
112 R	BARNETT, BEATRICE	2013	775.06	0.00	775.06
1492 R	BARTLETT, BONNIE	2013	300.81	0.00	300.81
580 R	BAUR, GEOFFREY S. & SANDRA	2013	3,768.26	3,728.26	40.00
155 R	BINGLE, JOHN	2013	50.14	0.00	50.14
283 R	BIRON, BENJAMIN & TARA	2013	676.15	338.08	338.07
30 R	BLACKFOOT CAPITAL CORP	2013	452.57	41.58	410.99
1562 R	BLAIS, ANITA R	2013	983.73	496.08	487.65
1412 R	BLANCHARD, ANGEL	2013	594.85	337.44	257.41
958 R	BOBER, PHILIP A & PATRICIA A	2013	2,466.10	1,233.05	1,233.05
795 R	BOUCHER, JOSEPH & SHEILA	2013	139.57	0.00	139.57
1569 R	BOWEN, WESLEY	2013	39.30	0.00	39.30
1527 R	BOWEN, WESLEY E & JENNIFER D.	2013	327.91	0.00	327.91
180 R	BOWEN, WESLEY E.	2013	1,448.50	0.00	1,448.50
179 R	BOWEN, WESLEY E. & GWENDOLYN	2013	224.93	0.00	224.93
196 R	BRISKE, JESS E. & SHERYL A.	2013	1,848.22	924.11	924.11
206 R	BROWER, ANDREA C.	2013	352.30	1.87	350.43
204 R	BROWER, HOWARD	2013	413.28	1.90	411.38
205 R	BROWER, HOWARD	2013	269.65	1.90	267.75
203 R	BROWER, MIRIAN	2013	353.66	1.90	351.76
212 R	BROWN, DAN & ALICIA	2013	2,547.40	0.00	2,547.40
217 R	BRUEN, LAURENCE J. & MARJORIE J.	2013	1,195.11	0.00	1,195.11
1597 R	BRYANT, FLORENCE	2013	1,203.24	899.05	304.19
222 R	BRYANT, MARITA L. & CHRISTINA M.	2013	1,731.69	1,515.23	216.46
1573 R	BRYANT, NILS W & RHONDA	2013	2,094.83	1,793.82	301.01
246 R	CALLAHAN, BEATRICE	2013	147.70	0.00	147.70
264 R	CARPINETTI, DAVID J.	2013	2,883.44	1,438.92	1,444.52
253 R	CARPOVICH, VERA V.	2013	1,631.42	0.00	1,631.42
254 R	CARPOVICH, VERA V.	2013	382.11	0.00	382.11
1565 R	CHABE, DAVID N & ELIZABETH	2013	223.58	0.00	223.58
1579 R	CHABE, DAVID N & ELIZABETH	2013	975.60	0.00	975.60
270 R	CHAMBERS, RICHARD D.	2013	420.05	0.00	420.05
269 R	CHAMBERS, RICHARD D. & GERALDINE	2013	226.29	0.00	226.29
276 R	CHASE, ARTHUR T.	2013	2,661.22	1,330.61	1,330.61
286 R	CHRETIEN, DONA & LORRAINE BREWER	2013	989.15	893.81	95.34
1300 R	CHURCHILL JOHN & DENISE	2013	151.76	0.00	151.76
1517 R	CHURCHILL, JOHN	2013	281.84	0.00	281.84
289 R	CHURCHILL, JOHN & DENISE	2013	56.91	0.00	56.91
290 R	CHURCHILL, JOHN & DENISE	2013	55.56	0.00	55.56
293 R	CHURCHILL, JOHN & DENISE	2013	2,075.86	0.00	2,075.86
1256 R	CHURCHILL, JOHN & ELDEN	2013	100.27	0.00	100.27
732 R	CHURCHILL, JOHN P.	2013	149.05	0.00	149.05
291 R	CHURCHILL, JOHN P. & ELDON L.	2013	88.08	0.00	88.08
1506 R	CLARK, GERALD R	2013	485.09	0.00	485.09

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
674 R	COCHRAN, ALFRED	2013	142.28	0.00	142.28
306 R	COLE, CLAIRE	2013	353.66	1.90	351.76
307 R	COLE, CLAIRE	2013	352.30	1.90	350.40
308 R	COLE, HAROLD	2013	352.30	1.90	350.40
1265 R	CONLOGUE, SANDRA	2013	1,186.98	593.49	593.49
1618 R	COSSABOOM, NATHAN A & JESSICA H	2013	722.22	361.11	361.11
278 R	COURTENAY N CHASE TRUST	2013	1,245.25	0.00	1,245.25
436 R	CRANE , RAY L	2013	279.13	0.00	279.13
25 R	CUMBER, JAY	2013	1,936.30	0.00	1,936.30
353 R	CUNHA, CARLOS	2013	147.70	0.00	147.70
355 R	CURRIER, NORMAN	2013	962.05	0.00	962.05
356 R	CURRIER, NORMAN	2013	308.94	0.00	308.94
393 R	DAVIS MARYANNE	2013	1,928.17	1,396.63	531.54
1328 R	DELISLE, LEAH M.	2013	154.47	8.99	145.48
829 R	DEROCHER, NANCY J	2013	802.16	0.00	802.16
365 R	DITTMAN PETER C & MAGUERITE L	2013	29.81	0.00	29.81
367 R	DITTMAN, PETER C.& MAGUERITE L.	2013	2,514.88	0.01	2,514.87
1160 R	DODGE, JAMES E.	2013	949.86	0.00	949.86
427 R	DONEGAN, THOMAS D. & TERESA	2013	3,260.13	0.00	3,260.13
431 R	DOUGAN, DOROTHY ESTATE	2013	10,689.60	0.00	10,689.60
452 R	DRAKE, CHARLES A., SR.	2013	1,873.97	0.00	1,873.97
1476 R	DRAKE, TIMMY ALLEN	2013	999.99	0.71	999.28
425 R	DUNN, GEORGE M. & JANET L.	2013	406.50	0.00	406.50
740 R	DUTREMBLE, LIDIA	2013	617.88	0.00	617.88
741 R	DUTREMBLE, LIDIA	2013	229.00	0.00	229.00
1404 R	DWYER, JAMES	2013	24.39	0.00	24.39
451 R	ELLIS, CALE C.	2013	3,917.31	290.16	3,627.15
1505 R	ELLIS, CALE C.	2013	352.30	176.15	176.15
1646 R	ENGLEHARDT, JON	2013	444.44	0.00	444.44
456 R	ENGLEHARDT, JON P & MARY T	2013	2,218.14	0.00	2,218.14
1126 R	ENGLEHARDT, JON P & MARY T	2013	98.92	0.00	98.92
1555 R	ENGLEHARDT, JON P & MARY T	2013	115.18	0.00	115.18
549 R	EVANS, TANYA L.	2013	1,338.74	0.00	1,338.74
550 R	EVANS, TANYA L.	2013	73.17	0.00	73.17
552 R	EVANS, TANYA L.	2013	520.32	0.00	520.32
1227 R	FERRARO, JOHN F.	2013	1,260.15	0.00	1,260.15
193 R	GAFFNEY, RICHARD	2013	304.88	152.44	152.44
194 R	GAFFNEY, RICHARD	2013	2,346.86	1,173.43	1,173.43
1321 R	GORDON, SUE A	2013	71.82	0.00	71.82
906 R	GORDON, SUE A.	2013	2,737.10	0.00	2,737.10
565 R	GRAY JR., WILLIS E. & EDITH L.	2013	98.92	49.46	49.46
1635 R	GREEN, HENRIK HAROLD	2013	1,054.19	0.00	1,054.19
947 R	GREEN, RICHARD A.	2013	219.51	0.00	219.51
948 R	GREEN, RICHARD A.	2013	3,065.01	0.00	3,065.01
567 R	GREGORY, KURT H	2013	552.84	276.42	276.42
568 R	GREGORY, KURT H	2013	2,718.13	1,359.07	1,359.06
569 R	GREGORY, KURT H	2013	199.19	99.60	99.59
570 R	GREGORY, KURT H	2013	210.03	105.02	105.01

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1510 R	GREIFZU, TYSON A.	2013	548.78	268.95	279.83
575 R	GREINER, HOZUMI, NICOLE & DANIEL	2013	589.43	0.00	589.43
576 R	GREINER, HOZUMI, NICOLE & DANIEL	2013	1,035.22	0.00	1,035.22
594 R	HALL, DAVID W., ROBERT A.,	2013	2,562.31	0.00	2,562.31
602 R	HALL, DAVID W., ROBERT A.,	2013	392.95	0.00	392.95
1127 R	HATCH, GARY & PATSY	2013	314.36	157.18	157.18
859 R	HENDERSON, BETHANY A.*	2013	597.56	598.78	-1.22
268 R	HICKEY, DAVID & JAYNE	2013	783.19	650.00	133.19
648 R	HILL, TAMI J.	2013	887.53	119.39	768.14
649 R	HILLMAN, CAROL A & HERBERT K	2013	605.69	602.81	2.88
1124 R	HOLMAN, JEFFREY R	2013	242.55	0.00	242.55
1125 R	HOLMAN, JEFFREY R	2013	876.69	0.00	876.69
1029 R	HORNE, DONNA F	2013	227.64	0.00	227.64
1438 R	HORNE, LINDA F., DONALD D.,	2013	325.20	0.00	325.20
1532 R	HUNT, CAROL H 1/2INT	2013	12.20	6.10	6.10
1341 R	JARVIS, ROBIN S	2013	31.17	0.00	31.17
1342 R	JARVIS, ROBIN S	2013	1,073.16	1.97	1,071.19
327 R	JENSEN, JESSICA L	2013	317.07	158.54	158.53
733 R	JOHNSON, ANN MARIE	2013	1,464.76	732.38	732.38
778 R	JOHNSON, ANNE MARIE	2013	246.61	123.31	123.30
779 R	JOHNSON, ANNE MARIE	2013	180.22	90.11	90.11
735 R	JOHNSTON, EDWARD	2013	1,597.55	798.78	798.77
736 R	JOHNSTON, EDWARD	2013	1,131.43	565.72	565.71
1179 R	KALESHIAN, JOSEPH K & KARINE M	2013	268.29	0.00	268.29
750 R	KAPLAN, SUSAN P.	2013	2,466.10	1,233.05	1,233.05
318 R	KEEFE-PHILIPS, CATHERINE M.	2013	37.94	0.00	37.94
319 R	KEEFE-PHILIPS, CATHERINE M.	2013	108.40	0.00	108.40
790 R	KRAMER, BRUCE, MIRIAM & SCOTT	2013	4,300.77	4.86	4,295.91
8 R	LAGACE, DONALD O SR	2013	3,842.78	0.00	3,842.78
812 R	LAKE, RODNEY M. & LAURIE L.	2013	311.65	0.00	311.65
825 R	LALIBERTE, KOREY L	2013	1,394.30	697.15	697.15
945 R	LANGELIER, DORIS	2013	1,428.17	0.00	1,428.17
669 R	LAUZIER, EDWARD & LINDA	2013	1,505.41	752.71	752.70
837 R	LEBLANC, HUBERT	2013	50.14	0.00	50.14
1315 R	LEBLANC, TAMMY BEGIN & ANDRE B	2013	109.76	0.00	109.76
615 R	LECLAIR, CHERYL	2013	1,085.36	28.86	1,056.50
616 R	LECLAIR, CHERYL	2013	81.30	0.00	81.30
113 R	MAROTTO, MARISOL M	2013	239.84	0.00	239.84
887 R	MARRON, SANDRA	2013	66.40	0.00	66.40
899 R	MASON, NANCY P.	2013	1,199.18	0.00	1,199.18
904 R	MATHEWS, THOMAS ET ALS	2013	2,487.78	0.00	2,487.78
902 R	MATHEWS, THOMAS J. ET ALS	2013	2,312.99	0.00	2,312.99
738 R	MCGOWAN, PATRICK K.	2013	3,078.56	0.00	3,078.56
1236 R	MCGRATH, LYNN	2013	1,531.15	0.00	1,531.15
683 R	MCNALLY, MICHAEL C	2013	3,600.24	1,800.12	1,800.12
940 R	MELIA, DANIEL T.	2013	707.31	0.00	707.31
727 R	MICHAUD, LAURENT W. & CYNTHIA	2013	1,216.79	829.02	387.77
1541 R	MICHAUD, TROY E. & JOLINE R.	2013	1,800.80	0.00	1,800.80

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
966 R	MITCHELL, MARY JANE	2013	1,035.22	0.00	1,035.22
968 R	MITCHELL, PAUL E. & NANCY J.	2013	827.91	0.00	827.91
1546 R	MITCHELL, STEVEN	2013	1,188.34	850.00	338.34
995 R	MULCAHY, RICHARD & KATHLEEN	2013	3,399.70	0.00	3,399.70
999 R	MURRAY, RAYMOND	2013	415.99	0.00	415.99
1003 R	MYRAND, DANIEL	2013	143.63	0.00	143.63
1004 R	MYRAND, DANIEL	2013	1,105.68	0.00	1,105.68
1012 R	NARDI, WILLIAM & RAFFAELA	2013	201.90	0.00	201.90
1013 R	NASON, CLAYTON L. & PATRICIA	2013	929.53	464.77	464.76
1015 R	NASON, CLAYTON L. & PATRICIA	2013	1,050.13	525.07	525.06
1691 R	NASON, KAREN L.	2013	352.30	176.15	176.15
1135 R	NICHOLS, CATHY A.	2013	932.24	0.00	932.24
1208 R	ORESTIS, JOHN C & BARBARA M	2013	5,335.99	2,668.00	2,667.99
869 R	ORR, ROBERT A.	2013	500.00	0.00	500.00
870 R	ORR, ROBERT A.	2013	18.97	0.00	18.97
26 R	PARKER LAKE SHORE	2013	5.42	0.00	5.42
31 R	PARKER LAKE SHORE	2013	195.12	0.00	195.12
1027 R	PARKS SR., KEVIN R.	2013	1,390.23	0.00	1,390.23
1062 R	PATTERSON, ALAN	2013	348.24	0.00	348.24
1063 R	PATTERSON, ALAN	2013	607.04	0.00	607.04
1064 R	PATTERSON, ALAN	2013	330.62	0.00	330.62
1065 R	PATTERSON, ALAN	2013	411.92	0.00	411.92
637 R	PEASE, JODY	2013	1,039.29	519.65	519.64
1670 R	PEPPER, TIMOTHY W & MEREDITH C.	2013	3,224.90	0.00	3,224.90
1072 R	PERKINS SR., WILLIAM H. & LORRAINE	2013	1,604.32	735.80	868.52
499 R	PETERSEN, JOHN A	2013	360.43	180.22	180.21
44 R	PETERSON, JAMES T	2013	182.93	0.00	182.93
48 R	PETERSON, JAMES T	2013	20.33	0.00	20.33
1073 R	PETERSON, JOHN G. & PATRICIA J.	2013	1,193.76	596.88	596.88
183 R	PETERSON, MARY LOU	2013	376.69	0.00	376.69
868 R	PHAIAH, MITCHELL	2013	766.93	383.47	383.46
1083 R	PHILLIPS JR., JAMES A. & NORMA	2013	535.23	0.00	535.23
295 R	PINEAU, CHRISTOPHER M.	2013	523.03	0.00	523.03
1090 R	PITTMANN SR., SAMPLE NOEL	2013	201.90	0.00	201.90
1483 R	PULKINEN, DEBRA	2013	3,276.39	1,638.20	1,638.19
1119 R	QUIMBY, DAVID & LINDA P	2013	2,754.72	75.50	2,679.22
1117 R	QUIMBY, WILLIAM A.	2013	65.04	0.00	65.04
1118 R	QUIMBY, WILLIAM A.	2013	150.41	0.00	150.41
1219 R	QUIMBY, WILLIAM A.	2013	136.86	0.00	136.86
1129 R	RAYMOND, GRETA	2013	468.83	234.42	234.41
302 R	REED, EDMUND M & ANNETTE D	2013	1,298.09	649.05	649.04
1032 R	REED, EDMUND M & ANNETTE D	2013	1,373.97	688.13	685.84
1141 R	REEVE, LINDA C.	2013	718.15	703.70	14.45
1144 R	REEVE, LINDA C.	2013	18.97	18.59	0.38
1140 R	REEVE, MICHAEL & LINDA	2013	3,308.91	3,242.32	66.59
1143 R	REEVE, MICHAEL & LINDA	2013	2,470.17	2,420.46	49.71
1302 R	REMLINGTON, MELISSA	2013	2,785.88	1,452.06	1,333.82

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1016 R	RICKER, TAMMY J. & HALL, MARK C.	2013	1,993.21	996.61	996.60
1481 R	RINGUETTE JR., BERTRAND	2013	257.45	0.00	257.45
1168 R	RIZY, JOHN R(TRUSTEE)	2013	2,506.75	0.00	2,506.75
1171 R	ROACH, JAMES F. & RUTH A.	2013	275.07	0.00	275.07
1181 R	ROGERS, WILLIAM S. & KAREN P.	2013	5,352.25	2,676.13	2,676.12
511 R	RUBIN, JEFFREY A & WARD, STEPHANIE	2013	4,124.62	2,062.70	2,061.92
486 R	SALGALS, JANE(Trustee)	2013	67.75	33.88	33.87
488 R	SALGALS, JANE(Trustee)	2013	5,321.09	2,660.55	2,660.54
846 R	SANBORN, CAROL	2013	543.36	0.00	543.36
49 R	SARGENT, DANIEL R	2013	752.03	373.61	378.42
120 R	SAVAGE, ETHAN E & CARRIE E	2013	360.43	0.00	360.43
1214 R	SEARLES, JULIE T. BOWEN	2013	27.10	0.00	27.10
521 R	SILVER, STEVEN L & MARY A	2013	1,596.19	798.10	798.09
538 R	SIMONEAU, MICHAEL	2013	487.80	487.24	0.56
1231 R	SLEZAS, ALBINAS	2013	162.60	0.00	162.60
754 R	SMITH, RICHARD H.	2013	311.65	311.20	0.45
755 R	SMITH, RICHARD H.	2013	1,493.21	1,491.03	2.18
756 R	SMITH, RICHARD H.	2013	73.17	73.06	0.11
1199 R	SOUZA, CHERYL L.	2013	405.15	70.42	334.73
1249 R	SOUZA, CHERYL L.	2013	109.76	0.00	109.76
1638 R	SOUZA, SHANNA	2013	784.55	0.00	784.55
46 R	SPARLING, JOSHUA D & MOLLY B	2013	5,417.29	2,708.65	2,708.64
1002 R	SPIGNER, LEVIE	2013	2,831.95	0.00	2,831.95
1538 R	SPIGNER, LEVIE	2013	372.63	0.00	372.63
1263 R	ST. PIERRE, DAVID E.	2013	410.57	205.29	205.28
1040 R	STANTON, JAMES P & LINDA J	2013	3,700.51	1,850.26	1,850.25
1734 R	STEVENS, ERIC T. & HOPE M.	2013	1,792.67	896.34	896.33
1617 R	STEVENS, PRISCILLA A.	2013	40.65	0.00	40.65
1661 R	STEVENS, ROBERT L. II	2013	410.57	0.60	409.97
1279 R	STEVENSON, CRAIG	2013	189.70	0.00	189.70
553 R	STEVENSON, THOMAS D, ET ALS	2013	1,429.53	714.77	714.76
1521 R	STURTEVANT, ANDREW H & LISA L	2013	1,915.97	957.99	957.98
1297 R	SYLVESTER, STEVEN A.	2013	1,798.09	900.00	898.09
1736 R	TACKETT-NELSON, SARAH G.	2013	533.87	0.00	533.87
1303 R	TAYLOR, STEPHEN F & VALERIE A	2013	1,907.84	958.54	949.30
1304 R	TERRANOVA, PAUL	2013	276.42	0.00	276.42
1305 R	TERRANOVA, PAUL	2013	1,613.81	0.00	1,613.81
1307 R	TERRANOVA, PAUL & EILEEN	2013	276.42	0.00	276.42
679 R	THOMPSON, NORMAN B & SANDRA L	2013	838.75	0.00	838.75
678 R	THOMPSON, SANDRA L	2013	116.53	0.00	116.53
41 R	TOTAL MANAGEMENT SERVICES	2013	55.56	0.00	55.56
39 R	TOTAL MANAGEMENT SERVICES, LLC.	2013	364.50	0.00	364.50
202 R	TOWN, KENNETH W	2013	2,388.87	1,194.44	1,194.43
819 R	TOWNLEY, STEPHEN N. & VICTORIA P.	2013	197.83	99.92	97.91
1327 R	TOWNLEY, STEPHEN N. & VICTORIA P.	2013	147.70	73.85	73.85

As of: 05/30/2013

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1320 R	TRACY, BARBARA	2013	147.70	0.00	147.70
1478 R	TRASK, STEPHON & LANDRY, JEANNE I.	2013	1,407.85	0.00	1,407.85
351 R	VIGNEAU, JOHN S.	2013	788.61	394.31	394.30
1718 R	VIGUE, SCOTT R.	2013	280.49	749.17	-468.68
949 R	WARREN, PAUL	2013	1,521.67	752.24	769.43
912 R	WARREN, PAUL D. & VIRGINIA M.	2013	983.73	606.70	377.03
1101 R	WARREN, PAUL D. & VIRGINIA M.	2013	1,295.38	914.68	380.70
1369 R	WARREN, PAUL D. & VIRGINIA M.	2013	31.17	29.58	1.59
1370 R	WARREN, PAUL D. & VIRGINIA M.	2013	4,028.42	2,054.93	1,973.49
1377 R	WEBER, MARIE A	2013	151.76	75.88	75.88
185 R	WEIMONT, ROBERT A	2013	2,714.07	1,319.30	1,394.77
1501 R	WESTON, ERIC J.	2013	1,081.29	0.00	1,081.29
160 R	WHITE, JEFFREY P & CYNTHIA J	2013	596.20	298.10	298.10
163 R	WHITE, JEFFREY P & CYNTHIA J	2013	3,153.09	1,576.55	1,576.54
219 R	WHITE, LORENCE	2013	82.66	0.00	82.66
1435 R	WHITEHEAD, JEFFERY J & ANN F	2013	3,462.03	1,984.58	1,477.45
1417 R	WILKINS, CLAYTON G	2013	1,014.90	504.79	510.11
1413 R	WILKINS, CLAYTON G & ARLENE B	2013	2,510.82	1,248.82	1,262.00
1649 R	WILKINS, DONNA M.	2013	336.04	168.02	168.02
1225 R	WILKINS, WENDY LEE	2013	761.51	0.00	761.51
1266 R	WILSON, JEFFERY A. & LEE ANN	2013	575.88	285.81	290.07
1529 R	WINNER, ROBERT & TAMI J H	2013	165.31	0.00	165.31
1431 R	WIZWER, PHILLIP	2013	149.05	74.53	74.52
330 R	WOOD , JOHN A.	2013	276.42	0.00	276.42
331 R	WOOD, JOHN A.	2013	284.55	0.00	284.55
165 R	WOODARD, MARK A & ANDREA J	2013	739.83	0.00	739.83
588 R	WRIGHT, JAMES A.	2013	556.91	278.46	278.45
589 R	WRIGHT, JAMES A.	2013	2,666.64	1,333.32	1,333.32
841 R	ZEOLI, GERALD D & CHERYL L	2013	2,997.26	1,438.31	1,558.95

Total for 263 Accounts:	293,325.55	89,910.28	203,415.27
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Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-1,956.33	-7.51	0.00	-1,963.84
I - Interest Charged	0.00	1,166.26	0.00	1,166.26
P - Payment	90,770.80	-1,166.26	0.00	89,604.54
Y - Prepayment	1,095.81	0.00	0.00	1,095.81
Total	89,910.28	-7.51	0.00	89,902.77

Non Lien Summary

2013-1	203,415.27
Total	203,415.27

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	VARIANCE
Regular Instruction	879,972	905,218	954,704	963,055	927,522	988,361	60,839
Special Education	232,964	166,418	190,058	175,828	149,379	156,938	7,559
Career & Tech Ed	0	0	0	0	0	0	0
Other Instruction	0	0	0	0	0	0	0
Student & Staff Support	42,275	41,306	41,161	36,597	35,786	38,111	2,325
System Administration	67,130	64,725	53,171	50,727	51,624	52,679	1,055
School Administration	49,900	41,688	45,638	62,418	66,361	70,815	4,454
Trans & Buses	179,074	140,101	145,957	132,643	129,055	131,599	2,544
Facilities Maintenance	141,504	134,536	138,184	131,033	110,907	120,942	10,035
Debt Service & Other	158,370	155,299	147,354	0	14,000	22,594	8,594
Food Service	14,525	15,825	16,125	16,576	16,100	16,100	0
Totals	1,765,714	1,665,116	1,732,352	1,568,877	1,500,734	1,598,139	97,405

REVENUES							
State Share EPS	537,089	304,178	268,772	36,599	50,373	36,902	
Local Share EPS	895,058	1,022,581	1,165,452	1,221,096	1,203,233	1,274,101	
Additional Local Funds	195,148	192,821	174,732	213,005	197,128	126,260	
Medicare/Misc.	10,000	20,537	33,396	0	0	0	
Transfer-undesign.	125,000	125,000	90,000	50,000	50,000	160,876	
Transfer-bus acct.	3,420						
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	

Local Property Tax Increase Necessary	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Variance
	1,215,402	1,340,184	1,434,101	1,400,361	1,400,361	0

Need: 0

Financial Statements

AOS #97-

Western Kennebec County Schools

June 30, 2012

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AOS #97 - Western Kennebec County Schools

June 30, 2012

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Independent Auditors' Report

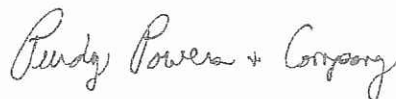
**To the Board of Directors
AOS #97 - Western Kennebec County Schools
Winthrop, Maine**

We have audited the accompanying financial statements of the governmental activities and each major fund of AOS #97 - Western Kennebec County Schools, as of and for the year ended June 30, 2012, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of AOS #97 - Western Kennebec County Schools' management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of AOS #97 - Western Kennebec County Schools, as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management has not presented the Managements' Discussion & Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.


Professional Association

**Portland, Maine
February 26, 2013**

Statement of Net Assets

AOS #97 - Western Kennebec County Schools

As of June 30, 2012

	<u>Governmental Activities</u>
Assets	
Cash	\$ 22,550
Accounts receivable	-
Capital assets, net of accumulated depreciation	<u>33,247</u>
Total Assets	<u>55,797</u>
Liabilities	
Accounts payable	7,630
Accrued payroll liabilities	-
Long-term liabilities:	
Portion due or payable within one year:	
Capital lease obligations	11,845
Accrued compensated absences	2,027
Portion due or payable after one year:	
Capital lease obligations	12,296
Accrued compensated absences	<u>-</u>
Total Liabilities	<u>33,798</u>
Net Assets	
Invested in capital assets, net of related debt	9,106
Unrestricted	<u>12,893</u>
Total Net Assets	<u><u>\$ 21,999</u></u>

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

Statement of Activities

AOS #97 - Western Kennebec County Schools

For the Year Ended June 30, 2012

Function/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
Governmental Activities:				Governmental Activities
Administration	\$ 323,389	\$ -	\$ -	\$ (323,389)
Transportation	3,798	-	-	(3,798)
Special education	51,995	-	-	(51,995)
Maine PERS on-behalf payments	19,300	-	19,300	-
Total Governmental Activities	\$ 398,482	\$ -	\$ 19,300	(379,182)

General revenues:

Winthrop - local allocation	328,657
Fayette - local allocation	61,343
Total General Revenues	390,000

Change in Net Assets 10,818

Net assets at beginning of year 11,181

Net Assets at End of Year \$ 21,999

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

Balance Sheet - Governmental Funds

AOS #97 - Western Kennebec County Schools

As of June 30, 2012

	<u>General Fund</u>
Assets	
Cash	\$ 22,550
Accounts receivable	<u>-</u>
Total Assets	<u><u>\$ 22,550</u></u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ 7,630
Accrued payroll liabilities	<u>-</u>
Total Liabilities	<u>7,630</u>
Fund Balances	
Unassigned	<u>14,920</u>
Total Liabilities and Fund Balances	<u><u>\$ 22,550</u></u>

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

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets**

AOS #97 - Western Kennebec County Schools

As of June 30, 2012

Total Fund Balances - Governmental Funds	\$ 14,920
---	-----------

Amounts reported for governmental activities in the Statement of
Net Assets are 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:	33,247
--	--------

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:

Capital lease obligations	\$ (24,141)	
Accrued compensated absences	<u>(2,027)</u>	
		<u>(26,168)</u>

Total Net Assets - Governmental Activities	<u>\$ 21,999</u>
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See accompanying independent auditors' report and notes to the financial statements.

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

AOS #97 - Western Kennebec County Schools

For the Year Ended June 30, 2012

	<u>General Fund</u>
Revenues	
Winthrop - local allocation	\$ 328,657
Fayette - local allocation	61,343
Maine PERS on-behalf payments	<u>19,300</u>
Total Revenues	409,300
Expenditures	
Administration	328,223
Transportation	3,798
Special education	51,995
Maine PERS on-behalf payments	<u>19,300</u>
Total Expenditures	<u>403,316</u>
Revenues Over (Under) Expenditures	5,984
Fund balances at beginning of year	<u>8,936</u>
Fund Balances at End of Year	<u><u>\$ 14,920</u></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

AOS #97 - Western Kennebec County Schools

As of June 30, 2012

Net Change in Fund Balances - Total Governmental Funds \$ 5,984

Amounts reported for governmental activities in the Statement of Activities are different because:

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 and capital asset additions were different in the current period:

Capital asset additions	\$ -	
Depreciation expense	(6,649)	(6,649)

Bond proceeds, 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 Assets. Repayment of debt and capital lease obligation principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. This is the amount by which repayments differed from proceeds and additions to debt and capital lease obligations in the current period:

Proceeds from entering into capital lease obligations	-	
Reductions in capital lease obligations	11,411	11,411

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 compensated absences	72
--	----

Change in Net Assets of Governmental Activities	\$ 10,818
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See accompanying independent auditors' report and notes to the financial statements.

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

AOS #97 - Western Kennebec County Schools

For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues				
Winthrop - local allocation	\$ 328,657	\$ 328,657	\$ 328,657	\$ -
Fayette - local allocation	61,343	61,343	61,343	-
Total Revenues	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>	<u>-</u>
Expenditures				
Administration	296,524	296,524	328,223	(31,699)
Transportation	39,059	39,059	3,798	35,261
Special education	54,417	54,417	51,995	2,422
Total Expenditures	<u>390,000</u>	<u>390,000</u>	<u>384,016</u>	<u>5,984</u>
Revenues Over (Under) Expenditures	-	-	5,984	5,984
Budgetary fund balance at beginning of year			<u>8,936</u>	
Budgetary Fund Balance at End of Year			<u>\$ 14,920</u>	

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

Notes to Financial Statements

AOS #97 - Western Kennebec County Schools

Note A - Summary of Significant Accounting Policies

The AOS #97 - Western Kennebec County Schools (the AOS) provides for administrative services to the Winthrop School Department and the Fayette School Department, collectively known as the Member School Units. The AOS was organized on March 25, 2010 as an Alternative Organization Structure as defined by Maine State Statutes for administration of certain aspects of the Member School Units. The AOS receives funding from the Members School Units and must comply with the Interlocal Agreement between its Member School Units.

The accounting policies of the AOS conform to United States generally accepted accounting principles (GAAP). The AOS applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The more significant accounting policies established in GAAP and used by the AOS are discussed below.

Principles Determining Scope of Reporting Entity

The basic financial statements include the accounts of all AOS operations. The criteria for including organizations as component units within the AOS'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 AOS holds the corporate powers of the organization
- the AOS appoints a voting majority of the organization's board
- the AOS is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the AOS
- there is fiscal dependency by the organization on the AOS

Based on the aforementioned criteria, the AOS has no component units.

Basis of Presentation

Government-wide Financial Statements

The statement of net assets and statement of activities report information about the AOS as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements include the financial activities of the AOS. 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. 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. Revenues which are not classified as program revenues are reported as general revenues.

Notes to Financial Statements - Continued

AOS #97 - Western Kennebec County Schools

Note A - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

Fund financial statements report detailed information about the AOS. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. As the AOS has only the general fund, it is reported in one column.

Governmental Activities

Governmental funds are those through which most governmental functions of the AOS are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or may not be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The general fund is the AOS' only governmental fund.

The *General Fund* is the operating fund of the AOS 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. This is a budgeted fund, and any fund balances are considered resources available for use.

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 are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

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

Notes to Financial Statements - Continued

AOS #97 - Western Kennebec County Schools

Note A - Summary of Significant Accounting Policies - Continued

Cash and Cash Equivalents

The AOS' 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.

Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$1,000 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 for applicable office equipment range from 3 to 15 years.

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

Vacation and Sick Leave

Under the terms of personnel policies, vacation leave is granted in varying amounts according to length of service. Sick leave is granted in equal amounts to all employees. In some cases, employees are entitled to payment for unused vacation upon termination or retirement.

Budget

Budgets are formally adopted for the general fund each year through the passage of an AOS warrant and are prepared on a basis consistent with accounting principles generally accepted in the United States of America.

In the general fund, the level of control (level at which expenditures may not exceed budget) is the AOS. Generally all unexpended budgetary accounts lapse at the close of the fiscal year. The AOS budget, once adopted at the public budget meeting, can only be changed by another public budget meeting.

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.

Notes to Financial Statements - Continued

AOS #97 - Western Kennebec County Schools

Note A - Summary of Significant Accounting Policies - Continued

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 assets.

In the fund financial statements, governmental fund types recognize the face amount of debt as other financing sources.

Government-wide Fund Net Assets

Government-wide net assets are 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 assets - consist of net assets that are restricted by the AOS' 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 assets are reported in this category.

Governmental Fund Balances

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

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

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

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

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

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

Notes to Financial Statements - Continued

AOS #97 - Western Kennebec County Schools

Note A - Summary of Significant Accounting Policies - Continued

Use of Restricted Resources

The AOS 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.

Note B - Cash and Investments

The AOS conducts all its banking with a depository bank.

Custodial Credit Risk - Deposits

At June 30, 2012, the carrying amount of the AOS' deposits was \$22,550, and the bank balance was \$37,888. The difference between these balances relates to deposits in transit and outstanding checks. Custodial credit risk is the risk that in the event of a bank failure, the AOS' deposits may not be returned to it. The AOS does not have a deposit policy on custodial credit risk. As of June 30, 2012 none of the AOS' bank balance of \$37,888 was exposed to custodial credit risk.

Note C - Capital Assets

A summary of capital asset transactions for the year ended June 30, 2012, follows:

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Depreciable Assets:				
Office Equipment	\$ 46,545	\$ ---	\$ ---	\$ 46,545
Less Accumulated Depreciation:				
Office Equipment	<u>6,649</u>	<u>6,649</u>	<u>---</u>	<u>13,298</u>
Capital Assets, Net	<u>\$ 39,896</u>	<u>\$ 6,649</u>	<u>\$ ---</u>	<u>\$ 33,247</u>

Depreciation expense was charged to the following functions:

Governmental Activities:

Administration \$ 6,649

Notes to Financial Statements - Continued

AOS #97 - Western Kennebec County Schools

Note D - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Capital lease obligations	\$ 35,552	\$ - - -	\$ 11,411	\$ 24,141	\$ 11,845
Compensated absences	2,099	1,410	1,482	2,027	2,027
Total Governmental	<u>\$ 37,651</u>	<u>\$ 1,410</u>	<u>\$ 12,893</u>	<u>\$ 26,168</u>	<u>\$ 13,872</u>

Capital Lease Obligations:

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

<u>Year ending June 30,</u>	
2013	\$ 12,585
2014	<u>12,585</u>
	25,170
Less amount representing interest (3.75%)	<u>1,029</u>
Obligations under capital lease	<u>\$ 24,141</u>

As of June 30, 2012 the gross amount of fixed assets associated with capital lease obligations was \$46,545 with accumulated depreciation of \$13,298.

Note E - Retirement Plan

Description of the Plan – Certain employees of the AOS participate in the Maine Public Employees Retirement System ("System"), a cost sharing multiple-employer public employee retirement system established by the Maine State legislature. The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. A complete report is available by contacting the Maine Public Employees Retirement System at 46 State House Station, Augusta, ME 04333.

Notes to Financial Statements - Continued

AOS #97 - Western Kennebec County Schools

Note E - Retirement Plan - Continued

Funding Policy - Plan members are required to contribute 7.65% of their annual covered salary to the retirement system. There is no contribution required by the AOS. The State of Maine Department of Education is required by state statute to contribute the employer contribution which approximated \$19,300 for the year ended June 30, 2012. These payments made on behalf of the AOS 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).

Note F - Risk Management

The AOS 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 AOS either carries commercial insurance, or is effectively self-insured. Currently, the AOS carries commercial insurance for any risks of loss to which it may be exposed.

Based on the coverage provided by commercial insurance purchased, the AOS is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2012.

Financial Statements

Town of Fayette, Maine

June 30, 2012

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Town of Fayette, Maine

June 30, 2012

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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, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Fayette, Maine's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fayette, Maine's financial statements as a whole. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the 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 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 as a whole.

Purdy Powers & Company

Professional Association

Portland, Maine
February 7, 2013

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, 2012. 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 \$3,721,808 as of June 30, 2012, compared to \$3,670,806 as of June 30, 2011.

The Town's governmental funds General Fund Balance was \$314,691 as of June 30, 2012, compared to \$372,396 as of June 30, 2011, a decrease of \$57,705 from the previous year reflective of the Town and School use of undesignated funds to cushion taxpayer impact of increase costs and reduced non tax revenue.

The budget versus actual expenditures for 2012 showed a noteworthy unfavorable expense in public safety and health and welfare accounts. The public safety over expense is the direct result of the additional rural patrols contracted out to the Kennebec County Sherriff's Office and the health and welfare over expense is the increase cost of solid waste tipping fees at the Jay transfer station. All other expenditures performed favorably.

The budget versus actual revenues for 2012 showed a noteworthy increase in excise tax collection attributed to the additional revenue collected for commercial truck registrations started the previous year. Now that Fayette is a "truck" town we hope to realize more revenue generated. However, at the time of this writing Governor LePage has issued the removal of this revenue stream in his proposed biennium budget. Property tax collection still demonstrates an increase in late payments all related to the economic downturn.

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

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

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

The Statement of Net Assets 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, franchise fees, fines, and state and federal grants finance most of these activities.
- **Business-type activities:** If the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. Currently the Town has no business type activities.

Fund Financial Statements

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

The Town has the following types of funds:

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

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Notes to the Financial Statements

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

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

The following schedule is a summary of nets assets for the years ended June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,547,913	\$ 1,871,456	\$ (323,543)
Capital assets	<u>3,057,994</u>	<u>3,179,740</u>	<u>(121,746)</u>
Total Assets	4,605,907	5,051,196	(445,289)
Long term-liabilities	637,438	696,262	(58,824)
Other liabilities	<u>246,661</u>	<u>684,128</u>	<u>(437,467)</u>
Total Liabilities	884,099	1,380,390	(496,291)
Net assets:			
Invested in capital assets, net			
of related debt	2,254,404	2,377,817	(123,413)
Restricted	76,335	49,571	26,764
Unrestricted	<u>1,391,069</u>	<u>1,243,418</u>	<u>147,651</u>
	<u>\$ 3,721,808</u>	<u>\$ 3,670,806</u>	<u>\$ 51,002</u>

Unlike the previous year where significant capital investments were committed by the Town, (e.g. Road Bond) the 2012 year shows asset depreciation in the absence of any investment other than a lease purchase of a school bus.

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, 2012 and 2011:

	<u>2012</u>	<u>2011</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 10,234	\$ 10,515	\$ (281)
Operating grants and contributions	127,107	271,631	(144,524)
General revenues			
Property taxes	2,114,850	1,977,912	136,938
Excise taxes	165,901	156,572	9,329
Intergovernmental	581,320	431,407	149,913
Other	79,131	58,113	21,018
Total Revenues	<u>3,078,543</u>	<u>2,906,150</u>	<u>172,393</u>
Expenses:			
General			
General government	\$ 273,597	\$ 273,708	\$ (111)
Public safety	111,087	98,191	12,896
Health and welfare	37,193	34,670	2,523
Recreation and culture	10,607	12,792	(2,185)
Education	1,913,508	1,750,947	162,561
Public works	454,383	438,905	15,478
Unclassified	201,188	197,488	3,700
Interest on long-term debt	25,978	12,720	13,258
Total Expenses	<u>3,027,541</u>	<u>2,819,421</u>	<u>208,120</u>
Change in Net Assets	<u>\$ 51,002</u>	<u>\$ 86,729</u>	<u>\$ (35,727)</u>

2012 demonstrated a modest change in net assets.

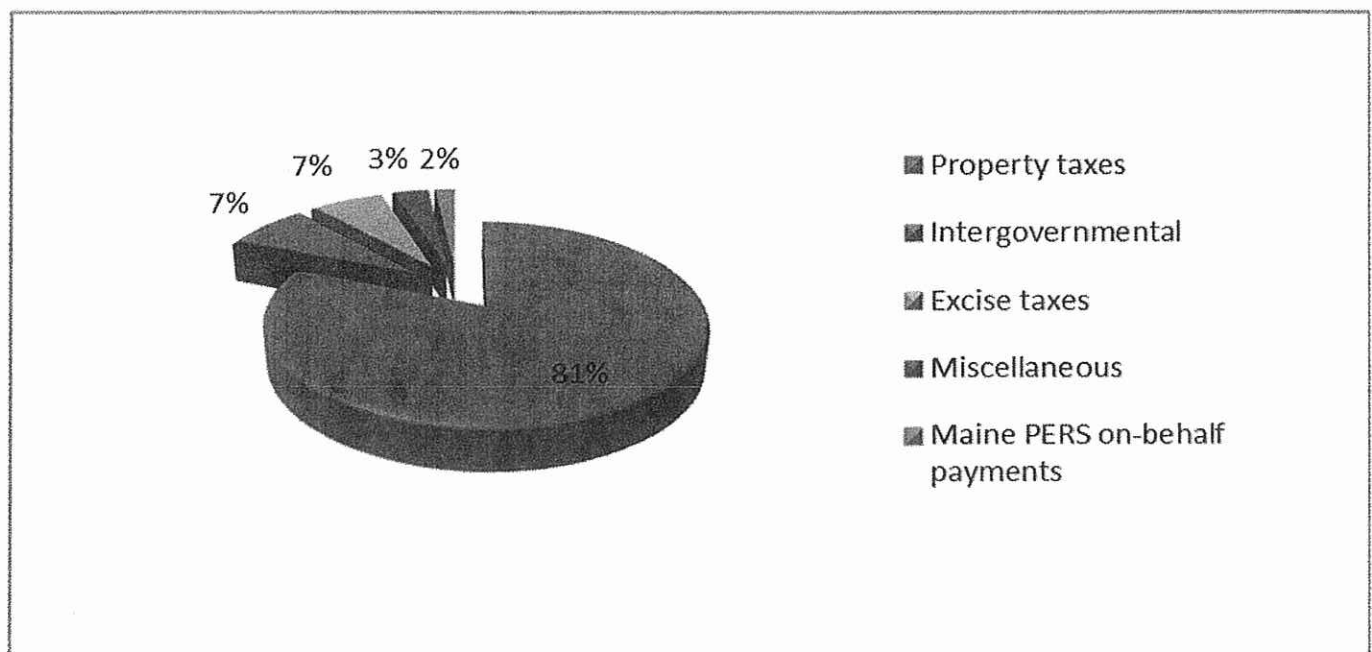
Management's Discussion and Analysis - Continued

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.

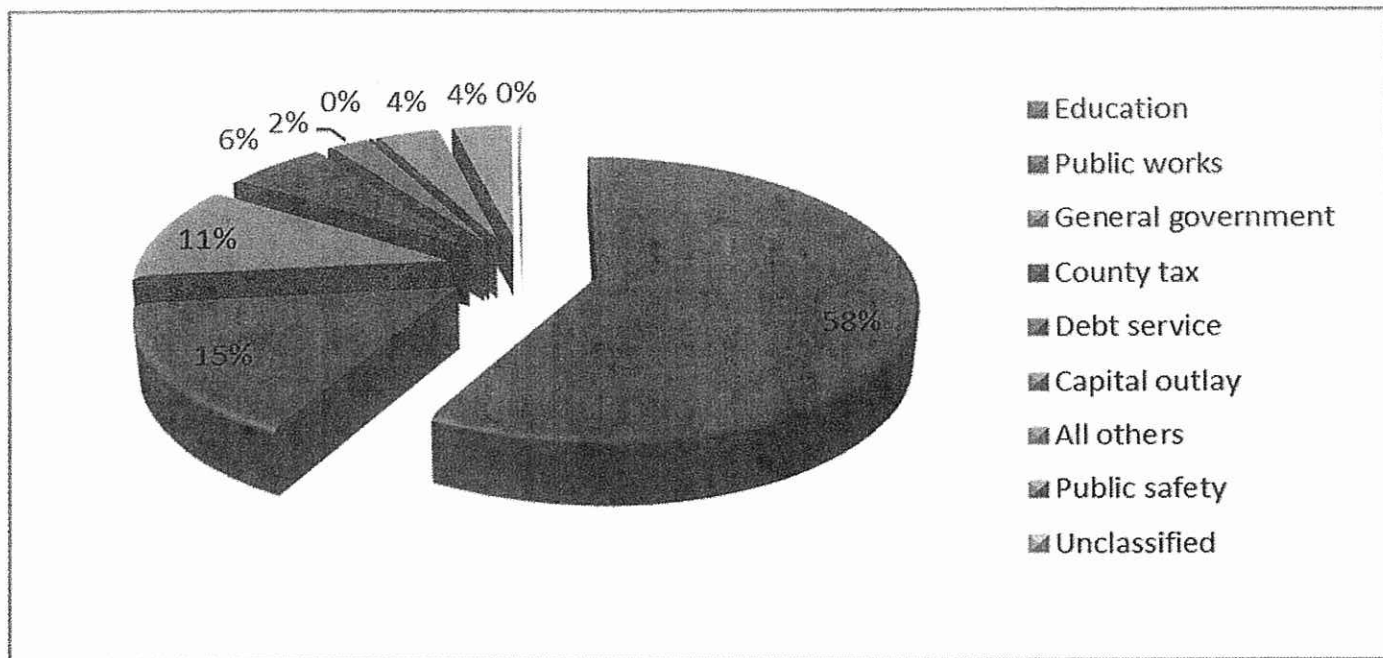
Current year revenues in the general fund were made up of the following:



Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Current year expenditures in the general fund were made up of the following:



General Fund Budgetary Highlights

2012 shows a marked increase in percentage of the general fund that is devoted to education and reduction in public works and general government expenditures and indicative of the change from a \$12.75 tax rate to \$13.55. This is an indirect correlation to reduced aid for education by the State of Maine.

The most significant reserve account is the municipal educational facility reserve account. This account was created to address the capital needs of the Fayette Central School.

Capital Assets

At year-end, the Town had \$2,254,404 in net capital assets compared to \$2,377,817, last year.

The net reduction relates to depreciation expense taken. The only addition was for a new school bus.

Long Term Liabilities

At year-end, the Town had \$670,500 in general obligation debt and \$133,090 in capital lease obligations compared to \$704,000 and \$97,923, respectively, last year.

Management's Discussion and Analysis - Continued

Town of Fayette, Maine

Economic Factors and Next Year's Budgets and Rates

Fayette will continue to endure life in the absence of any or very little state aid. As a result the Fayette taxpayer paid more in taxes than it did the previous two years. The current tax rate of \$13.55 was the same for 2012 which represented an increase from 2011 and 2010's \$12.75. The forecast is not promising and it is rather discouraging to continue to have to forecast such grim financial realities to the Town's people. The silver lining is that it could be a whole lot worse. Many Towns in the State are plagued with more significant financial challenges than Fayette and we should consider ours to be a fortunate situation amidst those of great difficulty.

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, Mark Robinson. Citizens are welcomed to visit with the appropriate staff on any financial matters.

Statement of Net Assets

Town of Fayette, Maine

As of June 30, 2012

	<u>Governmental Activities</u>
Assets	
Cash	\$ 1,233,849
Accounts receivable	106,707
Taxes receivable	166,563
Tax liens	40,794
Capital assets, net of accumulated depreciation	<u>3,057,994</u>
Total Assets	4,605,907
 Liabilities	
Accrued expenses	35,649
County tax payable	42,008
Prepaid taxes	2,552
Accrued interest payable	300
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	127,500
Capital lease obligation	38,652
Portion due or payable after one year:	
Bonds payable	543,000
Capital lease obligation	<u>94,438</u>
Total Liabilities	<u>884,099</u>
 Net Assets	
Invested in capital assets, net of related debt	2,254,404
Restricted	85,925
Unrestricted	<u>1,381,479</u>
Total Net Assets	<u><u>\$ 3,721,808</u></u>

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

Statement of Activities

Town of Fayette, Maine

As of June 30, 2012

Function/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
		Services	Grants and	Changes in
			Contributions	Net Assets
				Governmental
				Activities
Governmental Activities:				
General government	\$ 273,597	\$ 10,234	\$ -	\$ (263,363)
Public safety	111,087	-	-	(111,087)
Health and welfare	37,193	-	-	(37,193)
Recreation and culture	10,607	-	-	(10,607)
Education	1,913,508	-	36,599	(1,876,909)
Public works	454,383	-	44,256	(410,127)
County tax	146,347	-	-	(146,347)
Unclassified	8,589	-	-	(8,589)
Maine PERS on-behalf payments	46,252	-	46,252	-
Interest on long-term debt	25,978	-	-	(25,978)
Total Governmental Activities	\$ 3,027,541	\$ 10,234	\$ 127,107	(2,890,200)
General revenues:				
Taxes:				
Property				2,114,850
Excise				165,901
Intergovernmental				581,320
Interest				1,177
Miscellaneous				77,954
Total General Revenues				2,941,202
Change in Net Assets				51,002
Net assets at beginning of year				<u>3,670,806</u>
Net Assets at End of Year				<u>\$ 3,721,808</u>

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2012

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 1,199,728	\$ 34,121	\$ 1,233,849
Accounts receivable	6,532	100,175	106,707
Taxes receivable	166,563	-	166,563
Tax liens	40,794	-	40,794
Due from other funds	106,349	-	106,349
Total Assets	\$ 1,519,966	\$ 134,296	\$ 1,654,262
Liabilities and Fund Balances			
Liabilities			
Accrued expenses	\$ 35,649	\$ -	\$ 35,649
County tax payable	42,008	-	42,008
Prepaid taxes	2,552	-	2,552
Due to other funds	-	106,349	106,349
Deferred tax revenues	154,000	-	154,000
Total Liabilities	234,209	106,349	340,558
Fund Balances			
Restricted			
Special revenue funds	-	12,927	12,927
Permanent funds	-	24,610	24,610
General fund	48,388	-	48,388
Assigned			
General fund - Town	539,276	-	539,276
General fund - School	383,402	-	383,402
Unassigned			
Special revenue funds	-	(9,590)	(9,590)
General fund	314,691	-	314,691
Total Fund Balances	1,285,757	27,947	1,313,704
Total Liabilities and Fund Balances	\$ 1,519,966	\$ 134,296	\$ 1,654,262

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

Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets

Town of Fayette, Maine

As of June 30, 2012

Total Fund Balances - Governmental Funds \$ 1,313,704

Amounts reported for governmental activities in the Statement of
Net Assets are 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: 3,057,994

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: 154,000

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	\$ (670,500)	
Capital lease obligations	(133,090)	
Accrued interest payable	<u>(300)</u>	
		<u>(803,890)</u>

Total Net Assets - Governmental Activities \$ 3,721,808

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, 2012

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 2,102,850	\$ -	\$ 2,102,850
Excise taxes	165,901	-	165,901
Intergovernmental	190,872	471,303	662,175
Maine PERS on-behalf payments	46,252	-	46,252
Miscellaneous	82,851	6,514	89,365
Total Revenues	2,588,726	477,817	3,066,543
Expenditures			
Current			
General government	271,939	-	271,939
Public safety	87,699	-	87,699
Health and welfare	37,193	-	37,193
Recreation and culture	9,747	-	9,747
Education	1,443,257	490,499	1,933,756
Public works	379,428	-	379,428
County tax	146,347	-	146,347
Unclassified	4,647	3,942	8,589
Maine PERS on-behalf payments	46,252	-	46,252
Debt service - principal	33,500	-	33,500
- interest	26,178	-	26,178
Total Expenditures	2,486,187	494,441	2,980,628
Revenues Over (Under) Expenditures	102,539	(16,624)	85,915
Other Financing Sources (Uses)			
Operating transfers in	5,000	-	5,000
Operating transfers out	-	(5,000)	(5,000)
Proceeds from capital lease obligation	76,300	-	76,300
Total Other Financing Sources (Uses)	81,300	(5,000)	76,300
Revenues and Other Sources Over (Under) Expenditures and Other Uses	183,839	(21,624)	162,215
Fund balances at beginning of year	1,101,918	49,571	1,151,489
Fund Balances at End of Year	\$ 1,285,757	\$ 27,947	\$ 1,313,704

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, 2012

Net Change in Fund Balances - Total Governmental Funds

\$ 162,215

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:

12,000

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

\$ 76,300

Depreciation expense

(198,045)

(121,745)

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 Assets. 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 Assets. This is the amount of proceeds and repayments of debt obligations in the current period:

Proceeds from capital lease obligation

(76,300)

Principal portion of debt service payments

33,500

Principal portion of capital lease obligation payments

41,132

(1,668)

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

200

200

Change in Net Assets of Governmental Activities

\$ 51,002

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, 2012

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 2,113,793	\$ 2,113,793	\$ 2,102,850	\$ (10,943)
Excise taxes	158,500	158,500	165,901	7,401
Intergovernmental revenues				
State revenue sharing	67,133	67,133	66,714	(419)
Maine PERS on-behalf payments	-	-	46,252	46,252
Other	100,472	100,472	124,158	23,686
Miscellaneous revenues	49,892	49,892	81,725	31,833
Total Revenues	2,489,790	2,489,790	2,587,600	97,810
Expenditures				
Current				
General government	273,522	273,522	271,939	1,583
Public safety	74,703	86,703	87,699	(996)
Health and welfare	31,500	31,500	37,193	(5,693)
Recreation and culture	10,053	10,053	9,747	306
Education	1,510,401	1,510,401	1,443,257	67,144
Public works	384,324	384,324	379,428	4,896
County tax	160,292	160,292	146,347	13,945
Unclassified	-	-	1,647	(1,647)
Maine PERS on-behalf payments	-	-	46,252	(46,252)
Debt service - principal	84,500	84,500	33,500	51,000
- interest	28,893	28,893	26,178	2,715
Total Expenditures	2,558,188	2,570,188	2,483,187	87,001
Revenues Over (Under) Expenditures	(68,398)	(80,398)	104,413	184,811
Other Financing Sources (Uses)				
Operating transfers in	19,627	19,627	70,627	51,000
Operating transfers out	(65,000)	(65,000)	(65,000)	-
Proceeds from capital lease obligations	76,300	76,300	76,300	-
Overlay	(17,529)	(17,529)	-	17,529
Utilization of unassigned fund balance	30,000	42,000	-	(42,000)
Utilization of assigned fund balance	25,000	25,000	-	(25,000)
Total Other Financing Sources (Uses)	68,398	80,398	81,927	1,529
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -	\$ -	\$ 186,340	\$ 186,340
Budgetary fund balance at beginning of year			610,647	
Budgetary Fund Balance at End of Year			\$ 796,987	

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 assets 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. The statements distinguish between governmental and business-type activities. 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.

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, 2012, 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 assets. 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 Assets

Government-wide net assets are 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 assets - 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 assets 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, 2011, on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Taxes were due December 1, 2011 and May 1, 2012 with interest on unpaid taxes commencing on December 2, 2011 and May 2, 2012, 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 \$17,529 for the year ended June 30, 2012.

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note B - Cash

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

Custodial Credit Risk - Deposits

At June 30, 2012, the carrying amount of the Town's deposits was \$1,233,849, and the bank balance was \$1,296,355. 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, 2012, none of the Town's bank balance of \$1,296,355 was exposed to credit risk.

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2012, 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	478,431	-	478,431	-
Depreciable Assets:				
Buildings	3,233,885	-	-	3,233,885
Land Improvements	95,147	-	-	95,147
Equipment	686,723	-	-	686,723
Vehicles	1,021,262	76,300	-	1,097,562
Road network	2,467,130	-	-	2,467,130
Totals at historical cost	8,150,235	76,300	478,431	7,748,104
Less accumulated depreciation:				
Buildings	1,161,023	66,320	-	1,227,343
Land Improvements	84,620	1,938	-	86,558
Equipment	385,592	20,999	-	406,591
Vehicles	692,580	61,399	-	753,979
Road network	2,168,250	47,389	-	2,215,639
Total accumulated depreciation	4,492,065	198,045	-	4,690,110
Capital Assets, Net	<u>\$ 3,658,170</u>	<u>\$ (121,745)</u>	<u>\$ (478,431)</u>	<u>\$ 3,057,994</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	23,388
Recreation and Culture	860
Education	78,685
Public Works	<u>90,886</u>
Total governmental activities depreciation expense	<u>\$ 198,045</u>

Note D - Interfund Balances

Interfund balances at June 30, 2012 consisted of the following amounts:

	Receivables <u>Due from</u>	Payables <u>Due to</u>	Net Internal <u>Balances</u>
Governmental Activities			
General Fund:			
Special Revenue Fund:			
School Categorical Programs	\$ 101,691	\$ -	
Keep Me Warm	<u>-</u>	<u>(4,842)</u>	
	101,691	(4,842)	
Permanent Funds - Trust Funds:			
Cemetery	<u>9,500</u>	<u>-</u>	
	9,500	-	
	111,191	(4,842)	\$ 106,349
Special Revenue Fund:			
General Fund:			
School Categorical Programs	-	(101,691)	
Keep Me Warm	<u>4,842</u>	<u>-</u>	
	4,842	(101,691)	(96,849)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	<u>-</u>	<u>(9,500)</u>	
	-	(9,500)	(9,500)
	<u>\$ 116,033</u>	<u>\$ (116,033)</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, 2012 consisted of the following amounts:

Governmental Activities	Transfers <u>In</u>	Transfers <u>Out</u>	<u>Total</u>
General Fund:			
Trust Fund:			
Cemetery	\$ 5,000	\$ -	
	5,000	-	\$ 5,000
Trust Fund:			
General Fund:			
Cemetery	-	(5,000)	(5,000)
	<u>\$ 5,000</u>	<u>\$ (5,000)</u>	<u>\$ -</u>

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

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note F - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2012 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
General obligation debt	\$ 704,000	\$ -	\$ 33,500	\$ 670,500	\$ 127,500
Capital lease obligation	97,923	76,300	41,133	133,090	38,652
Total	<u>\$ 801,923</u>	<u>\$ 76,300</u>	<u>\$ 74,633</u>	<u>\$ 803,590</u>	<u>\$ 166,152</u>

At June 30, 2012 bonds payable consisted of the following individual issues:

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%. \$ 600,000

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%. 70,500
\$ 670,500

The annual requirements to amortize bonds payable are as follows:

Year Ended June 30,	Principal	Interest	Total
2013	\$ 127,500	\$ 23,121	\$ 150,621
2014	78,500	20,156	98,656
2015	80,500	17,067	97,567
2016	59,000	14,299	73,299
2017	61,000	11,878	72,878
Thereafter	264,000	21,001	285,001
	<u>\$ 670,500</u>	<u>\$ 107,522</u>	<u>\$ 778,022</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,	
2013	\$ 43,631
2014	41,749
2015	39,597
2016	<u>19,627</u>
	144,604
Less amount representing interest (various rates)	<u>11,514</u>
Obligation under capital leases	<u>\$ 133,090</u>

As of June 30, 2012 the gross amount of fixed assets associated with capital lease obligations was \$290,449 with accumulated depreciation of \$87,171.

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, 2012, was \$293,654.

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, 2012 employees contributed \$22,464. There is no contribution required by the Town except for federally funded positions for which the Town contributes 17.78% 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 \$46,252 for the fiscal year 2012. 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 - 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, 2012.

Note I - Assigned Fund Balances

At June 30, 2012, the assigned general fund balance for the Town consisted of the following:

Road Bond	\$ 51,000
Salt Shed	25,966
Fire Capital	96,367
Bus Purchase	21
Highway Capital	65,648
Starling Hall	35,810
Town Hall	30,620
Library Reserve	10,098
Library Relocation	3,954
New Fire Station	8,583
Highway Building Repair	20,208
School Capital Improvements	9,725
Pole Barn Reserve	374
Muni Educational Capital Reserve	155,902
Lovejoy Pond Dam	25,000
	<u>\$ 539,276</u>

Notes to Financial Statements - Continued

Town of Fayette, Maine

Note J - Restricted Fund Balances

As of June 30, 2012, restricted fund balances consisted of the following:

	General Fund	Other Governmental	Total
Hales Pond Project	\$ 48,388	\$ -	\$ 48,388
School Categorical Programs	-	8,085	8,085
Keep Me Warm	-	4,842	4,842
Permanent Trust Funds	-	24,610	24,610
	<u>\$ 48,388</u>	<u>\$ 37,537</u>	<u>\$ 85,925</u>

Note K - 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 Expenditures and Other Uses	\$ 186,340
---	------------

Sources/inflows of resources reconciling items:

Interest and investment income allocated to assigned balances not included in general fund operating budget	1,126
---	-------

Transfers from other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	65,000
--	--------

Uses/outflows of resources reconciling items:

Expenditures allocated from assigned balances are not included in general fund operating budget	(3,000)
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Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(65,627)</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 183,839</u>
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Notes to Financial Statements - Continued

Town of Fayette, Maine

Note L - Expenditures Over Appropriation

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Waste disposal	\$ 5,693
Public safety	996

Note M - Subsequent Event

Subsequent to year end, the Town received a Qualified School Construction Bond for \$225,000. The Town plans to repair, replace and install a wood energy heating system for the Fayette Central School with this bond. Payment will be made in annual installments through July 9, 2030.

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

Town of Fayette, Maine

For the Year Ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Property taxes	\$ 1,484,101	\$ 1,484,101	\$ -
State subsidies	36,599	36,599	-
Maine PERS on-behalf payments	-	46,252	46,252
Miscellaneous	-	838	838
Total Revenues	<u>1,520,700</u>	<u>1,567,790</u>	<u>47,090</u>
Expenditures			
Current			
Regular instruction	943,113	883,897	59,216
Special education	172,828	151,700	21,128
Student and staff support	36,597	32,886	3,711
System administration	50,727	47,808	2,919
School administration	37,183	55,444	(18,261)
Transportation	132,643	112,838	19,805
Facilities maintenance	131,033	75,632	55,401
All other expenses	16,576	16,676	(100)
Maine PERS on-behalf payments	-	46,252	(46,252)
Debt service	-	-	-
Capital outlay	76,300	76,300	-
Total Expenditures	<u>1,597,000</u>	<u>1,499,433</u>	<u>97,567</u>
Revenues Over (Under) Expenditures	<u>(76,300)</u>	<u>68,357</u>	<u>144,657</u>
Other Financing Sources (Uses)			
Proceeds from capital lease obligations	76,300	76,300	-
Utilization of unassigned fund balance	-	-	-
Total Other Financing Sources (Uses)	<u>76,300</u>	<u>76,300</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>144,657</u>	<u>\$ 144,657</u>
Fund balance at beginning of year		<u>238,745</u>	
Fund Balance at End of Year		<u>\$ 383,402</u>	

See accompanying independent auditors' report.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2012

	Permanent Funds	Special Revenues	Total Other Governmental Funds
Assets			
Cash	\$ 34,110	\$ 11	\$ 34,121
Accounts receivable	-	100,175	100,175
Due from other funds	-	-	-
Total Assets	<u>\$ 34,110</u>	<u>\$ 100,186</u>	<u>\$ 134,296</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 9,500	\$ 96,849	\$ 106,349
Accounts payable	-	-	-
Total Liabilities	<u>9,500</u>	<u>96,849</u>	<u>106,349</u>
Fund Balances			
Restricted	24,610	12,927	37,537
Unassigned	-	(9,590)	(9,590)
Total Fund Balances	<u>24,610</u>	<u>3,337</u>	<u>27,947</u>
Total Liabilities and Fund Balances	<u>\$ 34,110</u>	<u>\$ 100,186</u>	<u>\$ 134,296</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, 2012

	Categorical Programs	Keep Me Warm	Total
	(See page 28)		
Revenues			
Intergovernmental	\$ 471,303	\$ -	\$ 471,303
Miscellaneous	-	6,451	6,451
Total Revenues	471,303	6,451	477,754
Expenditures	490,499	3,942	494,441
Revenues Over (Under) Expenditures	(19,196)	2,509	(16,687)
Other Financing Sources (Uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Other Sources (Uses)	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(19,196)	2,509	(16,687)
Fund balances at beginning of year	17,691	2,333	20,024
Fund Balances (Deficit) at End of Year	<u>\$ (1,505)</u>	<u>\$ 4,842</u>	<u>\$ 3,337</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, 2012

	Balance				Balance 6/30/12	
	7/1/11	Revenues	Expenditures	Unassigned	Restricted	
Title IA - Disadvantaged	\$ 4,282	\$ 16,360	\$ 27,018	\$ (6,376)	\$ -	
REAP	6,111	5,602	14,924	(3,211)	-	
Local Entitlement	(3)	35,913	35,913	(3)	-	
School Dental	-	285	285	-	-	
Federal Grant Program	12,097	11,137	19,453	-	3,781	
ARRA-Jobs Bill	-	49,000	49,000	-	-	
Pass through Ed Tech	(4,796)	353,006	343,906	-	4,304	
	<u>\$ 17,691</u>	<u>\$ 471,303</u>	<u>\$ 490,499</u>	<u>\$ (9,590)</u>	<u>\$ 8,085</u>	

See accompanying independent auditors' report.

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

Town of Fayette, Maine

For the Year Ended June 30, 2012

	Cemetery	Worthy Poor	Conservation	Library	Total
Revenues					
Principal additions	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	47	6	6	4	63
Total Revenues	47	6	6	4	63
Expenses	-	-	-	-	-
Revenues Over Expenses	47	6	6	4	63
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(5,000)	-	-	-	(5,000)
Total Other Sources (Uses)	(5,000)	-	-	-	(5,000)
Revenues and Other Sources Over (Under) Expenses and Other Uses	(4,953)	6	6	4	(4,937)
Fund balances at beginning of year	20,693	3,247	3,315	2,292	29,547
Fund Balances at End of Year	<u>\$ 15,740</u>	<u>\$ 3,253</u>	<u>\$ 3,321</u>	<u>\$ 2,296</u>	<u>\$ 24,610</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, 2012

	Salt Shed	Fire Capital	Bus Purchase	Highway Capital	Starling Hall	Town Hall	Library Reserve
Revenues							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	<u>50</u>	<u>181</u>	<u>-</u>	<u>233</u>	<u>82</u>	<u>78</u>	<u>59</u>
Total Revenues	50	181	-	233	82	78	59
Expenditures							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	50	181	-	233	82	78	59
Other Changes in Fund Balance							
Appropriation by Town Meeting	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>(24,627)</u>	<u>-</u>	<u>(3,000)</u>	<u>(15,000)</u>
Total Other Changes	-	20,000	-	(24,627)	-	(3,000)	(15,000)
Revenues and Other Sources Over (Under) Expenditures and Other Changes	50	20,181	-	(24,394)	82	(2,922)	(14,941)
Fund Balances at beginning of year	<u>25,916</u>	<u>76,186</u>	<u>21</u>	<u>90,042</u>	<u>35,728</u>	<u>33,542</u>	<u>25,039</u>
Fund Balances at End of Year	\$ 25,966	\$ 96,367	\$ 21	\$ 65,648	\$ 35,810	\$ 30,620	\$ 10,098

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, 2012

	Library Relocation	New Fire Station	Highway Building Repair	School Capital	Pole Barn Reserve	Educational Capital Reserve	Lovejoy Pond Dam	Total
Revenues								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	7	16	39	24	-	357	-	1,126
Total Revenues	7	16	39	24	-	357	-	1,126
Expenditures								
	-	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	7	16	39	24	-	357	-	1,126
Other Changes in Fund Balance								
Appropriation by Town Meeting	-	(3,000)	-	-	-	-	25,000	(627)
Total Other Changes	-	(3,000)	-	-	-	-	25,000	(627)
Revenues and Other Sources Over (Under) Expenditures and Other Changes	7	(2,984)	39	24	-	357	25,000	499
Fund Balances at beginning of year	3,947	11,567	20,169	9,701	374	155,545	-	487,777
Fund Balances at End of Year	\$ 3,954	\$ 8,583	\$ 20,208	\$ 9,725	\$ 374	\$ 155,902	\$ 25,000	\$ 488,276

See accompanying independent auditor's report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2012

Valuation

Real estate	\$ 155,758,200
Personal property	<u>241,300</u>

Total Valuation \$ 155,999,500

Assessment

Valuation x Rate - \$155,999,500 x 0.01355	\$ 2,113,793	
Supplemental taxes	<u>1,053</u>	
Total Assessment Charged to Collector		\$ 2,114,846

Collection and Credits

Abatements	1,646	
Cash collections	<u>1,948,293</u>	
Total Collection and Credits		<u>1,949,939</u>

2012 Taxes Receivable - June 30, 2012 \$ 164,907

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, 2012, and we have issued our report thereon dated February 7, 2013, 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 Power & Company

Professional Association

Portland, Maine
February 7, 2013

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

Town of Fayette School Department

As of June 30, 2012

	General Fund				Special Revenue Funds	
	Total Budgeted Revenues	Total Actual Revenues	Total Budgeted Expenditures	Total Actual Expenditures	Total Actual Revenues	Total Actual Expenditures
Amounts Reported per MEDMS Financial System	\$ 1,520,700	\$ 1,521,538	\$ 1,520,700	\$ 1,379,436	\$ 394,360	\$ 450,206
Reconciling Items:						
Record Maine PERS on behalf payments	-	46,252	-	46,252	-	-
Record new capital lease for bus	-	76,300	76,300	76,300	-	-
Record additional accrued wages	-	-	-	(2,555)	-	-
Reverse expenses recorded in previous fiscal year	-	-	-	-	-	5,329
Additional grant revenues	-	-	-	-	76,943	-
Additional grant expenditures	-	-	-	-	-	34,964
Rounding	-	-	-	-	-	-
Amounts Reported per Audited Financial Statements	\$ 1,520,700	\$ 1,644,090	\$ 1,597,000	\$ 1,499,433	\$ 471,303	\$ 490,499

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

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

Mark Robinson, Town Clerk

Tuesday, June 11, 2013 and Saturday, June 15, 2013

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 hereby required to notify and warn the inhabitants of the Town of Fayette in said county and state, qualified to vote in town affairs, to assemble at the Starling Hall, in said Town on Tuesday, the 11th day of June, 2013, at eight o'clock in the forenoon, then and there to act upon 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 15th day of June, 2013, at nine o'clock in the forenoon, then and there to act on Articles 3 through 43 as set out below, to wit:

ARTICLE 1 To choose a moderator to preside at said meeting. Note: In compliance with State laws governing Town Meetings where the Australian Ballot is used, Title 30-A, M.R.S.A., section 2528, Town Meeting will be called to order at 8:00 a.m., Tuesday June 11, 2013. As soon as a Moderator has been elected and sworn in, the motion will be made to recess for all purposes except voting for Town Officials until the hour of 8:00 p.m. The registrar of voters will hold office hours while the polls are open to correct any error in or change of name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments. A person who is not registered as a voter may not vote in any election. The Town Meeting will reconvene in Fayette Central School at 9:00 a.m., Saturday, June 15, 2013, to take up all remaining articles on the Warrant.

Selectmen Recommend: Yes

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

Selectmen Recommend: Yes

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

**SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE
FISCAL YEAR 2013-2014**

ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION 1485

Cost Center Summary Budget Format

ARTICLE 4 To see what sum the school administrative unit will be authorized to expend for Regular Instruction.

Elementary Pre-K – Gr. 5	\$315,130.50
Middle School	\$260,362.87
Secondary Education	\$412,868.02

School Committee Recommends \$ 988,361.39
Selectmen Recommends \$ 988,361.39
Budget Committee Recommends \$ 988,361.39

ARTICLE 5 To see what sum the school administrative unit will be authorized to expend for Special Education.

Elementary Pre-K – Gr. 5	\$ 83,148.05
Middle School	\$ 29,484.85
Secondary Education	\$ 36,816.46
Assessment to AOS #97	\$ 7488.68

School Committee Recommends \$ 156,938.04
Selectmen Recommends \$ 156,938.04
Budget Committee Recommends \$ 157,030.00

ARTICLE 6 To see what sum the school administrative unit will be authorized to expend for Career and Technical Education.

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

ARTICLE 7 To see what sum the school administrative unit will be authorized to expend for Other Instruction.

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

ARTICLE 8 To see what sum the school administrative unit will be authorized to expend for Student and Staff Support.

Guidance	\$ 4,096.85
Health Services	\$ 8,511.11
Improvement of Instruction	\$ 1650.00
Library Services	\$ 4,586.22
Technology	\$ 18,054.50
Student Assessments	\$ 1,212.50

School Committee Recommends \$ 38,111.18
Selectmen Recommends \$ 38,111.18
Budget Committee Recommends \$ 38,111.18

ARTICLE 9 To see what sum the school administrative unit will be authorized to expend for System Administration.

Assessment to AOS #97	\$48,849.90
School Committee	\$ 3120.00

School Committee Recommends \$ 51,969.90
Selectmen Recommends \$ 52,678.57
Budget Committee Recommends ~~\$ 52,678.57~~
53,292

ARTICLE 10 To see what sum the school administrative unit will be authorized to expend for School Administration.

Office of the Principal	\$ 70,815.26
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School Committee Recommends \$ 70,815.26
Selectmen Recommends \$ 70,815.26
Budget Committee Recommends \$ 70,815.26

ARTICLE 11 To see what sum the school administrative unit will be authorized to expend for Transportation and Buses.

Operation / Maintenance	\$111,627.08
4 yr. bus purchase (3rd year)	\$ 19,971.35

School Committee Recommends \$131,598.43
Selectmen Recommends \$ 131,598.43
Budget Committee Recommends \$ 131,598.43

ARTICLE 8 To see what sum the school administrative unit will be authorized to expend for Student and Staff Support.

Guidance	\$ 4,096.85
Health Services	\$ 8,511.11
Improvement of Instruction	\$ 1650.00
Library Services	\$ 4,586.22
Technology	\$ 18,054.50
Student Assessments	\$ 1,212.50

School Committee Recommends \$ 38,111.18
Selectmen Recommends \$ 38,111.18
Budget Committee Recommends \$ 38,111.18

ARTICLE 9 To see what sum the school administrative unit will be authorized to expend for System Administration.

Assessment to AOS #97	\$49,558.57
School Committee	\$ 3120.00

School Committee Recommends \$ 52,678.57
Selectmen Recommends \$ 52,678.57
Budget Committee Recommends \$ 53,292.00

ARTICLE 10 To see what sum the school administrative unit will be authorized to expend for School Administration.

Office of the Principal	\$ 70,815.26
-------------------------	--------------

School Committee Recommends \$ 70,815.26
Selectmen Recommends \$ 70,815.26
Budget Committee Recommends \$ 70,815.26

ARTICLE 11 To see what sum the school administrative unit will be authorized to expend for Transportation and Buses.

Operation / Maintenance	\$111,627.08
4 yr. bus purchase (3rd year)	\$ 19,971.35

School Committee Recommends \$131,598.43
Selectmen Recommends \$ 131,598.43
Budget Committee Recommends \$ 131,598.43

ARTICLE 12 To see what sum the school administrative unit will be authorized to expend for Facilities Maintenance.

Includes one-time propane fill \$1500

School Committee Recommends \$ 120,942.05

Selectmen Recommends \$ 120,942.05

Budget Committee Recommends \$ 120,942.05

ARTICLE 13 To see what sum the school administrative unit will be authorized to expend for Debt Service and Other Commitments.

Wood Pellet Boiler bond \$12,500.00

Bond interest \$10,093.75

School Committee Recommends \$ 22,593.75

Selectmen Recommends \$ 22,593.75

Budget Committee Recommends \$ 0

ARTICLE 14 To see what sum the school administrative unit will be authorized to expend for All Other Expenditures.

Contracted Food Service

School Committee Recommends \$ 16,100.00

Selectmen Recommends \$ 16,100.00

Budget Committee Recommends \$ 16,100.00

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

PLEASE NOTE:

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

1. **School Administrative Unit 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 municipality 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 \$1,311,002.61**) 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 \$1,274,100.62

Selectmen Recommends \$1,274,100.62

Budget Committee Recommends \$1,274,100.62

“Explanation: The school administrative unit’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 **\$126,260.06** in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by **\$287,136.06** as required to fund the budget recommended by the Fayette School Committee?

The Fayette School Committee recommends **\$126,260.06** for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by **\$287,136.06**.

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit’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 \$ 126,260.06

Selectmen Recommends \$ 126,260.06

Budget Committee Recommends \$ 126,260.06

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 School Committee to expend for the fiscal year beginning July 1, 2013 and ending June 30, 2014 from the school administrative unit'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 \$1,598,138.67

Selectmen Recommends \$1,598,138.67

Budget Committee Recommends \$1,598,138.67

ARTICLE 18 In addition to 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 Recommends YES

Budget Committee Recommends 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 \$160,876.00

Selectmen Recommends \$160,876.00

Budget Committee Recommends \$ 117,404.00

ARTICLE 20 To see if the voters of the Town of Fayette will authorize the Fayette School Committee to expend an amount not to exceed **\$ 20,878** for the purpose of school improvements. This appropriation would be drawn from the undesignated fund balance.

\$ 5,300 replace kitchen freezers

\$ 616 build set of library shelves

\$12,810 Kitchen roof & gym canopy

\$ 600 Sandblast & paint flag pole

\$ 1,552 School Security – office panic button, window coverings

School Committee Recommends \$ 20,878

Selectmen Recommends \$ 20,878

Budget Committee Recommends \$ 20,878

ARTICLE 21 To see if the voters of the Town of Fayette will authorize Fayette School Committee to create a reserve account in the amount of **\$ 10,000** to fund staff salaries pursuant to the agreement negotiated between Fayette School Committee and the Fayette Education Association.

School Committee Recommends \$ 10,000

Selectmen Recommends \$ 10,000

Budget Committee Recommends \$ 10,000

ARTICLE 22 To see if the Town will vote to authorize the School Committee to apply the unexpended monies from the wood energy project to pay down the principle on the Qualified School Construction Bond that was approved in 2012 pursuant to the completion of the financial audit for fiscal year 2012-2013.

School Committee Recommend: Yes
Budget Committee Recommend: No
Selectmen Recommend: No

ARTICLE 23 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2013-2014 Property Tax Commitment:

Vehicle Excise Taxes	\$158,000
Interest on Taxes	\$15,000
Homestead Reimbursement	\$22,000
Investment Income	\$1,000
Building Permit Fees/Fines	\$3,500
Clerk & Agent Office Fees	\$5,800
Tree Growth Reimbursement	\$20,000
State Parks and Recreation	\$125
Veteran's Exemption Reimbursement	\$955
Property Sale	\$2,000
State Revenue Sharing	\$56,000
Workers Comp Ins Proceeds	\$2,000
Local Road State Aid	\$44,256
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 24 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: Yes

ARTICLE 25 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
\$2000	\$3000	\$3000	\$3000	\$3000

Selectmen Recommend: Yes
Budget Committee Recommend: Yes

ARTICLE 26 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 27 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 28 To see if the Town will set November 30th, 2013 and April 30th, 2014 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 29... 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 30 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 31... 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 32 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 33 To see if the Town will vote to carry forward unexpended “keep me warm” funds raised throughout the year.

Selectmen Recommend: Yes

ARTICLE 34 To see if the Town will vote to raise and appropriate from taxation the sum of \$279,169 to support the General Government budget. Total expense to authorize \$279,169.

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

Estimated Summary of Accounts:	Selectmen Stipend	\$3,750
	Selectmen Payroll Tax	\$287
	Town Manager Payroll	\$53,669
	Town Manager Payroll Tax	\$4,106
	Town Manager Health Ins.	\$13,465
	Town Office Staff Payroll	\$55,366
	Town Office Payroll Tax	\$4,235
	Town Office Health Ins.	\$13,465
	Code Enforcement Payroll	\$20,200
	Code Enforcement Payroll Tax	\$1,545
	General Operations	\$24,350
	Assessing	\$20,300
	Record Preservation/Mapping	\$1,000
	Elections	\$1,077
	General Assistance/Sr Spectrum	\$3,500
	Legal Services	\$5,000
	Audit	\$6,250
	Town Office Heating Fuel	\$900
	Starling Hall	\$3,650
	KVCOG MMA memberships	\$4,286
	Insurance	\$35,300
	Vet Mem, Red Cross, Plan Bd	1,000

Budget Committee Recommend: \$279,169

Selectmen Recommend: \$279,169

ARTICLE 35 To see if the Town will vote to raise and appropriate from taxation the sum of \$82,059 to support the Public Safety budget. Total expense to authorize \$82,059

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

Summary of Accounts:	Fire Protection	\$51,925
	Contracted Patrol	\$6,000*
	Street Lights	\$425
	Ambulance	\$7,980
	Dispatch	\$10,913
	Animal Control	\$2,891
	Humane Society	\$1,725
	Supply	\$ 200

**Note: This will be the last year where the contracted patrol provides only \$4,000 for actual patrol and \$2000 to pay remaining debt owed to the County Sherriff for cost-over-run expense from the 2011 summer operation.*

Budget Committee Recommend: \$82,059
Selectmen Recommend: \$82,059

ARTICLE 36 To see if the Town will vote to raise and appropriate from taxation the sum of \$10,876 to support the Recreation and Cultural Services budget Total expense to authorize \$10,876.

MUNICIPAL EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Recreation and Cultural	\$9,434.00	\$8,962.00	\$8,900.00	\$10,053	\$10,853	\$10,876

Estimated Summary of Accounts:	Books	\$2,500
	Staff	\$2,300
	Operations	\$5,876
	Recreation	\$200

Budget Committee Recommend: \$10,876
Selectmen Recommend: \$10,876

ARTICLE 37 To see if the Town will vote to raise and appropriate from taxation the sum of \$428,845 to support the Public Works budget. Total expense to authorize \$428,845.

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

Estimated Summary of Accounts:

Staff Payroll	\$107,625
Staff Payroll Tax	\$8,233
Staff Health Insurance.	\$11,871
General Operations	\$13,200
Signs	\$1,000
Equipment Repair/Maintenance	\$25,000
Sand	\$17,250
Gravel	\$31,500
Asphalt/Chip Seal	\$141,166
Rental/Hired Equipment	\$2,500
Uniforms	\$800
Hay	\$700
Fabric	\$500
Culverts	\$2,000
Discretionary Equipment Purchase	\$2,000
Salt	\$23,000
Sandblast/Paint	\$2,000
Radio/Repair	\$200
Training	\$200
Supplies	\$8,000
Motor Fuel	\$25,000
Cemeteries	\$5,000
Soldiers Memorial	\$100

Budget Committee Recommend: \$428,845

Selectmen Recommend: \$428,845

ARTICLE 38 To see if the Town will vote to raise and appropriate from taxation the sum of \$118,081 to support the Municipal Debt Service budget for a total expense to authorize \$118,081.

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

Estimated Summary of Accounts:

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

Budget Committee Recommend: \$118,081

Selectmen Recommend: \$118,081

ARTICLE 39 To see if the Town will vote to raise and appropriate from taxation the sum of \$37,000 to support the Solid Waste budget. Total expense to authorize \$37,000.

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

Estimated Summary of Accounts:	Solid Waste Tipping Fee	\$36,000
	Hazardous/Bulky Waste Programs	\$1,000

Budget Committee Recommend: \$37,000
Selectmen Recommend: \$37,000

ARTICLE 40 To see if the Town will vote to transfer from surplus the sum of \$90,000 to the Public Works Capital Equipment Reserve.

Budget Committee Recommend: \$90,000
Selectmen Recommend: \$90,000

ARTICLE 41 To see if the Town will vote to transfer \$4500 from the Fire Equipment Capital Reserve for the sandblasting and painting of the E-1 Truck the 1993 Ford pumper 1st response vehicle. Total expense to authorize \$4,500.

Note: As of 5/28/2013 \$33,271 has been obligated to match the Federal Grant for the Fire Truck purchase and another \$30,000 anticipated for additional work on the apparatus leaving approximately \$32,000 left in the reserve and available for other equipment needs.

Budget Committee Recommend: \$4,500
Selectmen Recommend: \$4,500

ARTICLE 42 To see if the Town shall vote to support an amendment to the Town of Fayette Land Use Ordinance last amended June 16, 2012. Said amendment is described as follows:

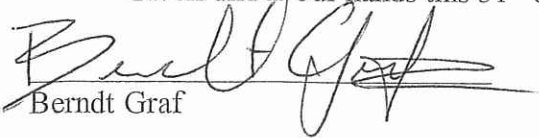
PROPOSED AMENDMENT TO THE FAYETTE LAND USE ORDINANCE REGARDING

The Statewide Standards for Timber Harvesting and Related Activities in Shoreland Zone Areas as implemented January 1, 2013.

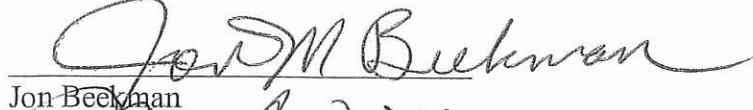
The Planning Board Recommends: Option 2 of the new standard be adopted
Selectmen Recommends: Option 2 of the new standard be adopted

ARTICLE 43 Motion to Adjourn.

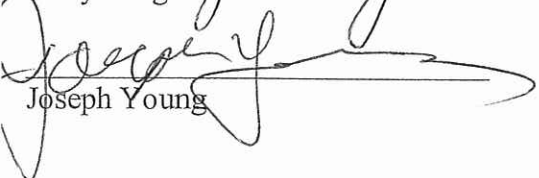
Given under our hands this 31st day of May, 2013.


Berndt Graf

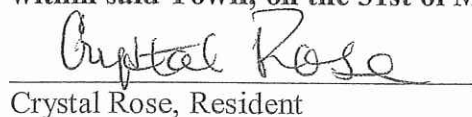
Ken Morrison


Jon Beckman


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, 2013 being at least seven days before the meeting.


Crystal Rose, Resident

FAYETTE HISTORICAL SOCIETY

Mission Statement

To connect the people of Fayette with their history by preserving artifacts and stories of former citizens. To encourage young people to become interested in the history of the community.

Fayette Historical Society meets the second week of August, October, December, February, April and June. We enjoy a potluck supper, followed by our business meeting and sometimes a program. We host a very successful Craft Fair in November and an Open House(s) for the museum at Starling Hall during the warm weather months. So please plan to stop by and enjoy browsing in your Town Museum.

We sold out the second printing of our book on Fayette. We have a CD containing our book, Joseph Underwood's History of Fayette, and George Underwood's chapter on Fayette from History of Kennebec County. There are a few copies for sale at the town office.

We are saddened by the passing of our founding member and past president Suzanne Rich. She was dedicated to the history of Fayette. She collected photos exploring our village's unique history, growth and character. She framed them and placed them in the vestibule of the Underwood Memorial Library. She also collected articles for the museum.

If you have a memory and/or old pictures of Fayette that you would like to share, please contact Adrien Polky at 685-9347 and/or Sarah Reed at 685-3655.

Adrien R Polky
President



CONGRATULATIONS TO THE 2013
MAINE COUNTRY MUSIC HALL OF FAME
INDUCTEE
DICK PELLETIER

Dick Pelletier of Fayette was inducted into the Maine Country Music Hall of Fame during the 36th Annual Hall of Fame Induction Ceremony and Show held at the Calumet Club in Augusta on Saturday, May 18th. Following the presentation of his medal and plaque by Hall of Fame member Bing Crosby of Jay, Dick was joined on stage by his wife Becky, daughters Julie Robards of Upper Jay, NY and Lori Beth Bonnevie of Fayette; and grandson Corey Bonnevie of Auburn where they performed four numbers for the appreciative audience.

