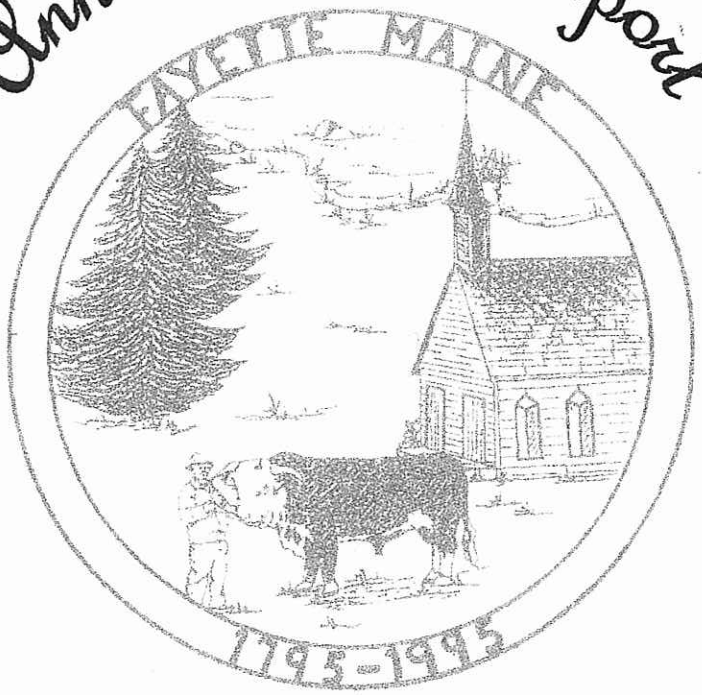
Annual Town Report



Fayette, Maine

Year Ending

June 30, 2014

Annual Town Report

Dedication

This year's Annual Town Report is dedicated to an unsung hero.

A person whom is always in the background, working hard and quietly making it all work, whether the event be a Home and School, Fire Auxiliary, Kitchen Operation for every Community Supper and or leading a Girl Scout Meeting.

This person is deserving of our thanks for all she does every week, year-round for all the people of our community.

As a token of our gratitude, we dedicate this year's report to **Cindy Lee.**

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. Last year was very similar to the year prior as it was another challenging year, much of the challenge related to an unusual weather pattern leading to prolonged cold winter weather.

KEEPING THE HEAT

- The wood pellet boiler had an uneventful year of operation and ran successfully when needed thru to May 7th. At the time of this writing the remaining 200 gallons of oil will be counted on to get us to the end of the school year.

  The boiler is ideally an October 1 to May 1 heating source for the school for both the domestic hot water and forced hot water heating systems. In total for the year the school expended $2,260 for Oil and $15,041 for wood pellets. It is estimated that the school would have likely expended in excess of $40,000 in oil to heat the school.

SELFLESS SERVICE

- Once again, the many hands that run the "keep me warm" suppers are to be thanked for all they do and dedicate to this effort. Everyone knows the angels that we rely on month in and out at these suppers and it is important that they know how much we appreciate them.

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

ROAD WORK

- Last year the roads of Fayette received minimal treatment. The only road to receive major surface treatment was the Bamford Hill Road that received as double chip seal as part of the plan to shim and overlay roads with cold-mix asphalt and chip seal them when financial realities allow for these things to be done.

GRADE A AGAIN!!

- It bears repeating that we in Fayette should take pride in the effort that is put forth to educate our students and great thanks be given to the Fayette Central School for their accomplishments.

  One important aspect of the Maine's ESEA Flexibility Waiver under the Elementary & Secondary Education Act is the recognition of Maine's Reward Schools. High Progress Reward Schools are recognized as among the highest 15 percent of Title I schools with the greatest levels of progress over three years while High Performance Reward Schools have met all annual targets and are also performing within the highest 15 percent of Title I schools. Fayette Central School has been recognized as a High Performance Reward School. Congratulations for a job well done!

WHAT A CREW

- I would like to thank the public works crew for all of their work. For a very small crew they accomplish a great deal. This is a crew that cares about the equipment the Town has invested in and they take care and pride in ensuring the longevity of the fleet. There are only two full-time public works employees and a cadre of part-time employees that are responsible for 40 miles of roads in the Town.

- I would like to thank the Town Office crew for everything they do. I believe the town's people appreciate the greeting they receive when they come to the Town Office. 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 the Fayette Town Office and you are greeted with a smile and usually competent service, that is and unless you find me behind the counter.

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

A message from the Chairman

Dear Friends and Neighbors,

In the face of challenging financial times and a decrease in state cost sharing, as a community we have been able to maintain the services people have come to expect.

This is due in great part to our town employees, volunteers of the various boards and committees and you the residents of Fayette.

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

I would also like to offer a special thank you to Joe Young for his leadership as the Chairman of the Board for the last six years and his continued work with the BOS.

Thank you for the opportunity to serve you.

Berndt Graf,

Chairman, Fayette Board of Selectmen

May 2015

Dear Citizens of the Town of Fayette:

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

A very special thank you to the School Committee, under the leadership of Lady Elaine, for their patience and understanding as I became acquainted with the community and school. Jen Bero resigned from the School Committee in the late fall and I want to thank her for her support and assistance. Richard Darling, a familiar face to many, rejoined the School Committee as Jen's replacement. Dick has been very helpful and knowledgeable about the school system and building. Diane Polky has stepped forward and helped me, and the school administrative assistant, on several occasions by taking notes at School Committee meetings, as well as, serving on the policy committee. Michelle Keating and Katherine Ayer have also provided continual support and encouragement as we have faced challenges with filling staff positions and revising the 2014-15 school budget.

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

The Fayette School has recently been recognized as one of only 12 schools in the State for the students' high performance as measured by the State's federally required accountability system.

It has been a very busy year. There have been many changes in personnel since the withdrawal from the AOS.

Nancy Godfrey left us early in the year to take a job working for the Department of Education. I appreciate all she did to help me get started and to prepare the school to face a new year. The School Committee hired Ann Pike as our part time principal. Ann has worked with the school since 2000 as a consultant working in the areas of curriculum development, assessment, and staff professional development. I feel we are very fortunate to find someone with Ann's qualifications.

Teresa Harrington, long time administrative assistant and Fayette resident, left to go to work for Gary Rosenthal in the Superintendent's Office in Winthrop. Teresa has been missed and it has taken us some time and transitions to help us to get on the right track. We recently hired Melody Jenkins to be our administrative assistant. She has been a bright and shining star, catching on quickly to what needs to happen. Melody worked as a secretary for many years in the Winthrop school system before going back in the medical arena. We are very thankful to have her on board.

I feel thankful that Crystal Rose has continued to stay on board as our bookkeeper and business manager. Crystal is very knowledgeable about the school system and has been a tremendous asset to me.

One of my early responsibilities was to find folks to fill some of the vacancies we had in the area of allied arts. Elaine Graf joined us as an art teacher. Susan Spalding came on board to provide guidance services. Nancy Martin returned as our physical education teacher. Julie Parisien, also returned to serve as our part time school nurse. Deane Buuck, who retired from Winthrop as their G/T teacher, agreed to continue to work with our children. James Faggin joined us as our technology instructor. Susan Hunt, the director of special education for Winthrop, got us started during the summer and early fall, until we hired Ryan Meserve, the special education director for Maranacook, to become our part time director. Laurie Hatch joined us as the half time special education teacher, replacing Nancy. Crystal Vigue, who had been an Ed Tech for many years and taught grade 2 last year, was hired as the 4th full time teacher. This allowed us to separate the grades for instruction in mathematics.

Thank goodness the rest of the staff has been stable. What a gift, each of the returning staff members is to our school system and the children in this town.

The school budgeted prepared and adopted by the School Committee is $1,695,891, which is 3.7% lower than this year's total budget. There is no money in the capital renewal line at this time. The School Committee has created a sub committee to work with Ken Whitney, an engineer from Hewett and Whitney, to help us sort through the myriad of heating issues we are facing in a 20+-year-old building.

Again, thank you for your support. It is a pleasure to serve as your part time superintendent of schools.

Respectfully submitted
Michael Cormier
Superintendent of Schools

Fayette Enrollment History

Year	PreK - 5	6-8	9-12	Total
2008-09				
Oct	65	28	50	143
Apr	67	28	50	145
Ave	66	28	50	144
2009-10				
Oct	75	22.25	53	150.25
Apr	76	23	54	153
Ave	75.5	22.63	53.5	151.63
2010-11				
Oct	71	35	52	158
Apr	65	39	49	153
Ave	68	37	50.5	155.5
2011-12				
Oct	68	30	50	148
Apr	72	31	49	152
Ave	70	30.5	49.5	150
2012-13				
Oct	72	38	44	154
Apr	69	37	43	149
Ave	70.5	37.5	43.5	151.5
2013-14				
Oct	74	36	47	157
Apr	74	36	47	157
Ave	74	36	47	157
2014-15				
Oct	82	38	45	165
Apr	76	36	45	157
Ave	79	37	45	161

CODE ENFORCEMENT REPORT

There were 50 permits issued in 2014, of these the Planning Board issued 18, and the Code Enforcement Officer issued 32. We had 6 new homes in Town, four of them were stick-built, one Modular, and one was a Mobile Home. We also had two conversional permits for seasonal camps to year-round homes. The buildings for single-family homes added approximately $ 570,000.00 to the Towns evaluation. The rest of the permits were issued for garages, barns, decks, and other accessory structures, as well as permits for filling and earthmoving activities. **Please be informed that the exemption rule has changed.** If it is a free standing accessory structure that is under 200 square feet, you can file a Notification with the Town on a form provided by us. All applications and this form are available on line. It doesn't cost anything, however, if you do not file this and build without it you may be fined $50.00 for the first offense and fines go up for subsequent violations. Only one Notification is allowed per lot per year. We had 6 Notifications last year in addition to the regular permits. Please be aware that all provisions of the Fayette Land Use Ordinance apply to these buildings and there are stipulations on the use of these buildings.

There were approximately 120 hours in 2014 spent on enforcement. I have been trying really hard to delegate 5 hours a week to enforcement, however, this has proven to be a very big challenge from April to October-November. I will continue to try to find the balance! Many of the violations I am finding are within the Shoreland Zone. Here are a few things that I frequently find:

1. Cutting of small vegetation along the shoreline. There are permits required for this activity, and standards that must be followed. It is very important to keep small vegetation because it is like the kidneys of the lake, wetland, and/or stream.

   Improper pruning and/or limbing of trees. You are allowed without a permit to trim 1/3 of the branches of a tree from the **BOTTOM UP**! The debris must be removed 50' from the lake. Cutting the tops of trees is in violation of this regulation.

2. Temporary docks are being left in the water all year-round. Temporary docks require a one-time permit (unless expanded), and must be removed prior to the freezing of the water. This is difficult for some lots due to slope, so some people have utilized a hoisting system to get them lifted out of the water. If you leave them in the water you must have a permit from the Town and the Department of Environmental Protection.

3. Platforms by the water are considered structures and are illegal unless permitted or grandfathered. To be grandfathered it has to have been built prior to the Department of Environmental rules that went into effect requiring structures to be 75' from a waterbody. This was done in the late 70's early 80's.

4. Tree houses, portable garages, patio areas, fire places, and similar things, are considered structures and need to be located outside the setbacks required by the Fayette Land Use Ordinance.

We will be having a special Town Meeting to address some issues that were brought up by the Department of Environmental Protection Agency regarding our ordinance and Zoning Map. We will be holding at least one, possibly more public hearing(s). I encourage the public to participate in these hearings.

I would like to thank the citizens of the Town of Fayette and all of my fellow employees for another great year of service. This summer will make 8 years I have been here and I look forward to many more!

Respectfully Submitted,
Brenda Medcoff, Code Enforcement Officer

REPORT OF PLANNING BOARD FOR 2014

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

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

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

One of the Planning Board's important jobs is to review, and make recommendations about, possible amendments to the Town's Land Use Ordinance. At this year's Annual Town Meeting, the Board will be recommending the adoption of a number of amendments, almost all of which are required in order to get the ordinance into compliance with state law.

The Board feels strongly that one of its highest priorities is to make the permit application process as painless and quick as possible. I believe we are succeeding in that. In 2014, the Board approved 18 applications, including 6 for single family homes/additions, 5 for septic systems/wells, and 2 each for garages/ additions, driveways, and repair of cement piers/shoreline stabilization. The average turn-around time, from submission of the completed application, to Planning Board review and decision, to issuance of the building permit, has been 3-4 weeks.

If you have nothing better to do—and I sure hope you do—on the third Monday of the month, at 6:30, you are welcome to join us at the school. And we hope that, if you must appear before us, your experience is less painful than going to the dentist.

Jed Davis, Chair

April 9, 2015.

Report of the Fayette Fire Department

Last year from January 1 2014 to December 31,2014 the Fayette Fire Department responded to the following types of calls;

Structure fires 13
Chimney Fires 8
Service calls 4
Medical Assist 81
Electrical Power Lines 5
Hazardous Materials 0
Smoke Investigations 8
Other 11

Fire Alarm Investigations 21
Carbon Monoxide Investigation 0
Forest/ Woods Fires 5
Grass Fires 0
Vehicle Fires 9
Motor Vehicle Accidents 5
Un permitted Burns 1
Total of 171

Dear Fayette Residents, The Fayette Fire Department has once again had a very busy year. We have had our new tanker pumper for a little over a year now. We have struggled through some mechanical set back on this truck but the factory and service departments have fixed every problem that came up. We are now hoping to have no major issues with this truck for a long time. The new truck has been a great asset to the town of Fayette, And all of our mutual aide towns who require our response when responding to out of town fire calls.

This year you have probably seen a lot of stories of fire fighter numbers going down in the state of Maine. Twenty years ago there were over 12,000 volunteer fire fighters in the state of Maine. Flash forward to today and now the number is down to 8000. And that number is state wide. Most all towns are struggling with members. If someone in town has ever thought about becoming a fire fighter and has some time. Now is the time to come out and look at joining. We have a meeting the first Monday of every month at the fire station. (Except for holidays)

This past year has been one of the worst years in over 40 years in the state of Maine for fire deaths . There has been 25 fire related deaths in this state. Who knows how many could have been avoided if people had working fire alarms. Also there have been way too many carbon monoxide calls all over this country with negative outcomes. Please be pro active and keep working smoke and carbon monoxide detectors in your home .If you have detectors that are real old please update them. Most new ones don't come with the standard 9 volt battery, and last for years.

Respectfully,

Marty Maxwell
Chief, Fayette Fire Department

F**AYETTE FIRE AUXILIARY**
1990-2015

ANNUAL REPORT
2014

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.

The organization is celebrating it's 25th Anniversary this year. We have two members who were charter members and have remained with the group for all of the 25 years. They are Phyllis Hewett and Marjie Bruen. We plan to have a celebration later this summer.

We served coffee and refreshments at the Annual Town Meeting in June. Thank You to all who donated. We were delighted to be the recipients of the Spirit of America Award at the Town Meeting, and thank the Selectmen and Town Manager for that award.

The Fire Department and the Fire Auxiliary joined efforts to have an open house in September. It was held during the annual bake sale put on by the Auxiliary. We had a nice turnout of visitors to tour the Station see all the trucks and learn from the Firemen, and a successful bake sale too.

We had a table to sell our RADA cutlery at the Fayette Historical Society craft fair.
We made a donation to the Fayette Baptist Church food bank in November.
Several members of the Fire Auxiliary are volunteers at the Keep Me Warm Suppers.

We enjoyed a Family Christmas Supper with the Fayette Firemen in December. It is nice to get the two groups together for some socialization and some conversations of what the needs are.
We served food at an accident scene and a fire scene. We discovered that we need to get some supplies to make it easier to help at these scenes.

At our April meeting the following Officers were voted in. President: Elaine Wilcox, Vice-President: Lisa Freeman, Treasurer: Cindy Lee, Secretary: Diane Polky. We meet on the fourth Thursday of each month at the Fire Station ay 7:00 p.m. Please come and join us at a meeting. We would welcome anyone interested in becoming a member.

Submitted by
Elaine Wilcox (President)

Highway Department

Dear Citizens of Fayette:

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

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

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

Thank you very much,

Patrick Wheeler, Highway Foreman

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

UNDERWOOD LIBRARY

ANNUAL TRUSTEE REPORT 2014

Electrician installed porch and handicapped access ramp lighting. The library is now safer at night for patrons and library staff/volunteer.

Side door frame was repaired recently. Rug was removed from back room and trustees are anticipating either painting floor or installing more rug.

Trustees looking into the ceiling repair. It's been difficult to find a qualified tin ceiling repair person. Trustees are discussing a fund raising plan to fund it.

A Keurig coffee pot was purchased for patrons. It was noted by librarian that some patrons came for companionship and warmth during the severely cold winter.

All trustee positions are finally filled. (7 positions)

The 2012 purchase of Ebooks is still active. It has been budgeted for next year and trustees and library staff would like to see an increase in use.

Librarian noted that there are more volunteers at the library this year.

Librarian has increased all sections of books. There are always new books available.

The public is always welcome to the trustee meetings. We meet every other month on the 2nd Monday at 6:30 pm at the library. We Meet in January, March, May, July, September, and November.

Trustees: Adrien Polky, Marjie Bruen, Tom Andrews, Luanne Gray and Barrie Colbath. Alternate Trustees: Doris Morris and Evelyn Feagin

Submitted by Barrie Colbath

UNDERWOOD MEMORIAL LIBRARY
ANNUAL REPORT 2014

It is with great pleasure that I report about the happenings at the Underwood Library since last May.
In June we had the entire Fayette Central School come over for a visit, a story and to learn about their town Library. We had some great fun with them and all their teachers.
Our Patron list is growing, we have added quite a few new families that use the Library on a regular basis. Some of them are home schooling their children.
We are always happy to see our summer residents when they return.

The summer story hour theme was Fizz, Boom, Read! We had lots of fun with Science including Zoology, Entomology, Oceanography, Mechanics,(Robots), Botany and Meteorology. Yes*! I found some great stories on these subjects.* We did some fun crafts also. We had between 18 and 25 children each week. Our final story hour party started with a costume parade lead by Lady Elaine and Senator Tom Saviello going from the Library to Fayette School, where we were greeted by staff and our new Superintendent Michael Cormier and his wife Susan. We did a short skit for the children and then they enjoyed the experiments, games, crafts and pizza lunch made and served by Linda Williams. Special thanks to helpers Amy Rich, Bonnie Gantz and Michele Briggs. The theme for 2015 will be "Every Hero Has A Story". Please come and join us on Thursday mornings at 10 am. July and August.

In October we started a new program called, We'll Keep You In Stitches. We welcome anyone to bring in their needlework, knitting, crocheting etc. and meet at the Library on the second Wednesday of each month at 6 pm. They share patterns, ideas and learn from each other. The attendance has been good, but there is always room for more. Refreshment are served and friendships are made.

We were closed a few times this winter due to the bad weather.
We have added quite a few new DVD'S for the patrons to borrow. Our patron use of the movies and documentaries has increased.
Michele and I attended Reading Round-Up library conference at the Augusta Civic Center in April. It is always a great resource for children and young adult books.

We got ambitious and changed things around in the Library. The picture books are all in the small back room and the juvenile fiction books are in the main room. We also placed the computers in a better location. I have a file cabinet and I am worked on placing all the genealogy files in it. We do get quite a few requests for help with genealogy.

A reminder that E-Books are available through the Maine Infonet Download Library. If you want

more information on it, please come in to the library and see us.

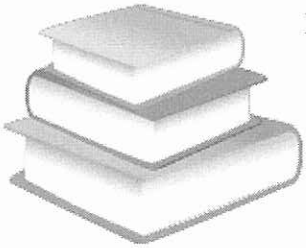
We want to thank the Fayette Town Office Staff and Road Crew for always helping when asked. They are always a pleasure to work with.

The Trustees of the Underwood Library meet every other month. They have been very supportive and appreciate the work done by the staff and volunteers. They are Adrien Polky: Chairman, Barrie Colbath: Treasurer, Doris Morris: Secretary and Tom Andrews, Marjie Bruen, Luanne Gray and Evelyn Feagin.

Thank you to the following people who donated books, audios, videos and monies to the Underwood Library. Mary Bayer, Elaine Wilcox, Barbara Stokes, Amy Rich, Mike Bond, Doris Morris, Suzanne & Larry Castle, Tammy Schmidt, Alton & Betty Earle, Ginny Warren, Barrie Colbath, Tina Mitchell, Katie King, Michele Briggs, Central Maine Power, Raising Readers, and other anonymous donors.

I want to especially thank Michele Briggs for filling in for me during my illness this past winter. And also a big thank you to our volunteers. Amy Rich, Bonnie Gantz and Evelyn Feagin. They are a great asset to the Library. Especially during Story Hours.
A special Thank You to Richard Wilcox and Brian Newell for the new wooden shelving unit in the Maine section.
Please come in and see the changes and visit with our friendly staff and volunteers.

Respectfully Submitted
Elaine Wilcox
Librarian



* Registrations, Vital Records, Dog Licenses, Voter Info*

Staff:

Mark Robinson, Town Manager
Clarissa-Jean Herrin, Deputy Clerk, Deputy Treasurer, Deputy Tax Collector, Registrar of Voters
Brenda Leclerc, Deputy Clerk, Deputy Tax Collector
Crystal Rose, Bookkeeper (School & Town)

Registrations & Dates the stickers are available for Renewal

ATV: May 1st
Snowmobile: Late September/Early October
Boats: December 1st
Hunting/Fishing Licenses: December 1st
Dogs: October 15th

Birth, Marriage, & Death Certificates:

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

You will need the following to apply for a marriage license:

INTENTIONS OF MARRIAGE

1. ANYONE may file intentions of Marriage in the State of Maine.
2. Intentions are filed when a signed, notarized VS-2a has been submitted to a municipal clerk, along with the fee.
3. The bride & groom MUST supply their social security number when filing Intentions of Marriage.
4. There is no additional documentation required at the time the Intentions are filed.

LICENSE AND CERTIFICATE OF MARRIAGE

1. Intentions of Marriage must have been filed prior to issuing a License & Certificate of Marriage (VS-2).
2. The original *pink* form is prepared for issuance by obtaining the information from the Intentions of Marriage.
3. Previously married persons MUST present, to the municipal clerk, a CERTIFIED copy of a divorce decree, divorce certificate or death certificate, indicating how the *last* marriage ended. The municipal clerk does NOT need to keep this; he/she just needs to see the document to verify that the previously married person is free to marry.
4. A *photocopy* of the original (pink) VS-2 is issued to the bride and groom once they have signed the original in the presence of the issuing municipal clerk. (If the clerk's office wishes to have original signatures of the bride and groom on their record, then they should make the copy before obtaining signatures. The clerk MUST make sure the bride and groom sign original signatures on BOTH copies in this case.)
5. After Marriage has taken place & the Marriage License has been signed by witnesses and the Officiant, it needs to be returned to the municipal clerk for filing with the State of Maine, and a certified copy can be issued at that time.

Vital Record Fees:
$ 40.00 to file for Intentions
$ 15.00 1st Certified Copy (requested by Bride & Groom)
$ 6.00 Additional Certified Copies (requested by Bride & Groom at the same time the 1st copy is requested)

Dog Licenses:

Dog licenses go on sale each 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. If a dog has been spayed or neutered the 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 dog.

Registering to Vote:

In Person - Bring in something that shows your physical Fayette address
By Mail - Give us a call and we will mail you a registration card. You will need to bring proof of residency with you when you come to vote.
Help Needed
If you are currently enrolled as a Republican or Democrat
and wish to work at the polls,
Please call 685-4373!

Report of the Town Clerk

July 1, 2013 - June 30, 2014

VITAL STATISTICS:

Marriages Recorded	6
Births Recorded	11
Deaths Recorded	13

HUNTING & FISHING LICENSES:

Hunting & Fishing Combination	50
Hunting	14
Fishing	50
Junior Hunt	4
Archery	2
Muzzeloading	7
Coyote Night Hunt	4
Bear Permit	1
Archery & Fishing Combination	0
Spring/Fall Turkey	3
1 day Non-Resident Fishing	1
3 day Non-Resident Fishing	3
7 day Non-Resident Fishing	1
15 day Non-Resident Fishing	1
Non-Resident Fishing	13
Non-Resident Hunting	0
Non-Resident Hunt/Fish Combo	1
Lifetime over 70 Hunt/Fish Combo	0
Small Game Hunt	1
Salt Water Registry	2
Migratory Waterfowl	1
Military H/F combo	1
Military Depend Fish	1

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than $90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Fayette. If ever I can be of assistance to you, please contact my Augusta Constituent Services Center at (207)-622-8414, or visit my website at www.collins.senate.gov.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

Town of Fayette
2589 Main Street
Fayette, ME 04349

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget.

In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Fayette. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website (Poliquin.house.gov) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,

Bruce Poliquin

Bruce Poliquin

STATE OF MAINE
HOUSE OF REPRESENTATIVES
CLERK'S OFFICE
2 State House Station
Augusta, Maine 04333-0002

Robert B. Hunt
Clerk of the House

TO: Municipal Officers - Fayette
Editor, Annual Report

FROM: Robert B. Hunt RH
Clerk of the House

DATE: January, 2015

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

Representative to the Legislature
(Term expires December 7, 2016)

Representative: Gary L. Hilliard

Address: 511 Dunn Road
Belgrade, ME 04917

Home Telephone: (207) 495-3677
Cell Phone: (207) 415-8124
E-Mail: Gary.Hilliard@legislature.maine.gov
Fax: (207) 495-6023

House website: http://www.maine.gov/legis/house/hsebios/hillgl.htm

Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002

State House Telephone: (207) 287-1400 (Voice)
State House Message Phone: 1-800-423-2900
State House TTY Line: (207) 287-4469

127th Legislature

Senate of Maine

Senate District 17

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

Annual Report

A Message from Senator Thomas Saviello

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.I am pleased to inform you that I have been selected to return to the Joint Standing Committee on Environment and Natural Resources as Senate Chair and as a Senate member of the Joint Standing Committee on Agriculture, Conservation, and Forestry.

I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine's economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature. My fellow legislators and I have a great deal to accomplish when the 127th Legislature reconvenes in January. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old. Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. 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,

Tom

Thomas Saviello
Maine State Senator

*Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: legislature.maine.gov/senate*

"First to Serve ~ 1799"

Office of the Sheriff
Kennebec County, Maine

Randall A. Liberty, Sheriff

Ryan P. Reardon, Chief Deputy

Captain
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 7, 2015

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 our County. In addition to rural patrol, the Law Enforcement Division provides many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, Accident Reconstruction and the Special Response Team.

In 2014, Deputy Sheriffs responded to a total of 34,224 calls for service. We answered (506) calls for service involving theft; (866) motor vehicle accidents; (687) alarms; (279) domestic violence; (242) 911 hang-ups; (118) assaults; (129) K-9 calls and (502) providing assistance to other agencies. The Sheriff's patrol division conducted (297) school safety visits and made 2,211 vehicle stops.

During the past year, our Correctional Facility managed 3,328 inmates. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. Despite significant fiscal challenges, the CARA program continues to operate, serving as the only state-wide substance abuse treatment program.

Inmates at the Kennebec County Correctional Facility are required to work. Inmates that are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a $529,042 bed day savings to the citizens of Kennebec County. Throughout 2014, inmates worked 14,646 community service hours, valued at approximately $109,842. Our inmates raised 39,835 pounds of produce for the inmate kitchen and area food pantries in 2014.

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 121,164 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

FAYETTE ME

ANDIES DR	FAYETTE	GENERAL INFO
BALDWIN RD	FAYETTE	911 HANG-UP
	FAYETTE	COMPLAINT
	FAYETTE	GENERAL INFO
	FAYETTE	THEFT
BALDWIN HILL RD	FAYETTE	1048-UNATTENDED
	FAYETTE	BUILDING CHECK
	FAYETTE	COMPLAINT
	FAYETTE	FOLLOW UP
	FAYETTE	GENERAL INFO
BAMFORD RD	FAYETTE	GENERAL INFO
BAMFORD HILL RD	FAYETTE	DOMESTIC DISPUTI
	FAYETTE	DRUG OFFENSE
	FAYETTE	FOLLOW UP
	FAYETTE	Paper Service
	FAYETTE	SERVE SUBPOENA
CAMPGROUND RD	FAYETTE	COMPLAINT
	FAYETTE	FOLLOW UP
	FAYETTE	GENERAL INFO
	FAYETTE	PROPERTY DAMAGE
CHESTERVILLE RD	FAYETTE	SUSPICIOUS ACTI
CHESTERVILLE RIDGE RD	FAYETTE	911 HANG-UP
	FAYETTE	DOMESTIC DISPUTI
	FAYETTE	MOTOR VEHICLE S
	FAYETTE	SERVE SUBPOENA
CLARK LN	FAYETTE	ASSIST OTHER AGI
	FAYETTE	CITIZEN ASSIST
	FAYETTE	COMPLAINT
	FAYETTE	DOMESTIC DISPUTI
	FAYETTE	GENERAL INFO
	FAYETTE	CANINE CALL
	FAYETTE	Paper Service
DAVID RD	FAYETTE	BURGLARY
DAVID POND RD	FAYETTE	GENERAL INFO
	FAYETTE	THEFT
EAST RD	FAYETTE	1048-UNATTENDED
	FAYETTE	BAD CHECKS
	FAYETTE	COMPLAINT
	FAYETTE	GENERAL INFO
ECHO RD	FAYETTE	BURGLARY
	FAYETTE	GENERAL INFO
ECHO LAKE RD	FAYETTE	ALARM, BURGLAR
	FAYETTE	Community Polic
	FAYETTE	GENERAL INFO
	FAYETTE	MOTOR VEHICLE S
	FAYETTE	THEFT
	FAYETTE	Traffic Enforcer
	FAYETTE	Trespass
FAYETTE RD	FAYETTE	GENERAL INFO
FAYETTE CORNER RD	FAYETTE	Paper Service
	FAYETTE	SERVE SUBPOENA
FELLOWS RD	FAYETTE	SUSPICIOUS ACTI
FELLOWS COVE RD	FAYETTE	ALARM, BURGLAR
	FAYETTE	GENERAL INFO
FELLOWS FARM RD	FAYETTE	GENERAL INFO
	FAYETTE	MOTOR VEHICLE S
	FAYETTE	PERSONAL INJURY
	FAYETTE	SERVE PROTECTIO
	FAYETTE	SUSPICIOUS ACTI
GAIL RD	FAYETTE	GENERAL INFO
GILE RD	FAYETTE	ASSIST OTHER AGI
	FAYETTE	COMPLAINT
	FAYETTE	DOMESTIC DISPUTI
	FAYETTE	GENERAL INFO
GILES RD	FAYETTE	COMPLAINT
HILL RD	FAYETTE	Community Polic
	FAYETTE	MOTOR VEHICLE S
JACKMANS MILL RD	FAYETTE	BAIL CHECK
	FAYETTE	COMPLAINT
	FAYETTE	GENERAL INFO
	FAYETTE	Paper Service
LOON WATCH LN	FAYETTE	911 HANG-UP
LOVEJOY POND RD	FAYETTE	ASSIST OTHER AGI
	FAYETTE	COMPLAINT
	FAYETTE	FOLLOW UP
	FAYETTE	GENERAL INFO
	FAYETTE	MOTOR VEHICLE S
	FAYETTE	Paper Service
LOVEJOY SHORES DR	FAYETTE	COMPLAINT
	FAYETTE	Traffic Enforcer
MAIN ST	FAYETTE	10-59 VEHICLE
	FAYETTE	911 HANG-UP
	FAYETTE	ASSIST OTHER AGI
	FAYETTE	BAD CHECKS

	FAYETTE	CITIZEN ASSIST
	FAYETTE	BUILDING CHECK
	FAYETTE	COMPLAINT
	FAYETTE	Community Polic:
	FAYETTE	FOLLOW UP
	FAYETTE	GENERAL INFO
	FAYETTE	HARRASSMENT
	FAYETTE	MOTOR VEHICLE S:
	FAYETTE	PROPERTY DAMAGE
	FAYETTE	SERVE SUMMONS
	FAYETTE	SUSPICIOUS ACTI\
	FAYETTE	School Visit
	FAYETTE	TRAFFIC HAZARD
	FAYETTE	THEFT
	FAYETTE	TRAFFIC OFFENSE
	FAYETTE	Traffic Enforcer
	FAYETTE	Town Office Vis:
MOOSE RD	FAYETTE	GENERAL INFO
MOOSE HILL RD	FAYETTE	COMPLAINT
NORTH RD	FAYETTE	COMPLAINT
	FAYETTE	FOLLOW UP
	FAYETTE	GENERAL INFO
	FAYETTE	Paper Service
OUR RD	FAYETTE	Paper Service
POINT DR	FAYETTE	COMPLAINT
	FAYETTE	GENERAL INFO
	FAYETTE	Prescription Dis
QUIMBY LN	FAYETTE	GENERAL INFO
RICH LN	FAYETTE	ALARM, BURGLAR
	FAYETTE	GENERAL INFO
RICHMOND RD	FAYETTE	ASSIST OTHER AGE
	FAYETTE	GENERAL INFO
	FAYETTE	WELFARE CHECK
RICHMOND MILLS RD	FAYETTE	911 HANG-UP
	FAYETTE	ASSIST OTHER AGE
	FAYETTE	COMPLAINT
	FAYETTE	Paper Service
SANDY RIVER RD	FAYETTE	ALARM, BURGLAR
	FAYETTE	COMPLAINT
	FAYETTE	MOTOR VEHICLE S:
	FAYETTE	Traffic Enforcer
SHORE RD	FAYETTE	ALARM, BURGLAR
	FAYETTE	GENERAL INFO
SOUTH RD	FAYETTE	BAIL CHECK
	FAYETTE	COMPLAINT
	FAYETTE	DOMESTIC DISPUTE
	FAYETTE	Paper Service
SUNSET DR	FAYETTE	BUILDING CHECK
	FAYETTE	THEFT
TOM SURRY RD	FAYETTE	MOTOR VEHICLE S:
WATSON HEIGHTS RD	FAYETTE	COMPLAINT
	FAYETTE	GENERAL INFO
YOUNG RD	FAYETTE	GENERAL INFO
	FAYETTE	Traffic Enforcer
Totals:		**451**

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct		Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1232	R	ALLISON, CYNTHIA I.	2015	1,032.00	0.00	1,032.00
75	R	ATHEARN, BRIAN H	2015	55.50	53.49	2.01
74	R	ATHEARN, KATHERINE T.	2015	55.50	0.00	55.50
96	R	BAKER, NANCY E	2015	4,282.50	2,141.25	2,141.25
100	R	BAMFORD, THEODORE	2015	1,707.00	351.43	1,355.57
1711	R	BAMFORD,THEODORE	2015	195.00	0.00	195.00
107	R	BARCLAY, TRUDY A.	2015	931.50	0.00	931.50
108	R	BARCLAY, TRUDY A.	2015	2,916.00	0.00	2,916.00
1387	R	BARCUS, AMY RUTH	2015	1,942.50	971.25	971.25
1390	R	BARCUS, AMY RUTH	2015	54.00	27.00	27.00
112	R	BARNETT,BEATRICE	2015	858.00	0.00	858.00
1492	R	BARTLETT, BONNIE	2015	486.00	0.00	486.00
121	R	BECK, WENDY D. KARSTEN-	2015	2,385.00	1,192.50	1,192.50
140	R	BERRY, BENJAMIN	2015	1,483.50	0.00	1,483.50
141	R	BERRY, BENJAMIN	2015	684.00	0.00	684.00
142	R	BERRY, BENJAMIN	2015	576.00	0.00	576.00
143	R	BERRY, BENJAMIN	2015	1,086.00	0.00	1,086.00
430	R	BERUBE, DANIEL W.	2015	1,177.50	588.75	588.75
283	R	BIRON, BENJAMIN & TARA	2015	748.50	3.51	744.99
1562	R	BLAIS, ANITA R	2015	730.50	0.00	730.50
166	R	BLAKE, JOSEPH	2015	3,072.00	0.00	3,072.00
1412	R	BLANCHARD, ANGEL	2015	658.50	0.00	658.50
958	R	BOBER, PHILIP A & PATRICIA A	2015	2,730.00	1,962.51	767.49
795	R	BOUCHER, JOSEPH & SHEILA	2015	154.50	0.00	154.50
1569	R	BOWEN, WESLEY	2015	43.50	0.00	43.50
1527	R	BOWEN, WESLEY E & JENNIFER D.	2015	363.00	0.00	363.00
180	R	BOWEN, WESLEY E.	2015	1,603.50	0.00	1,603.50
179	R	BOWEN, WESLEY E. & GWENDOLYN	2015	249.00	0.00	249.00
206	R	BROWER, ANDREA C.	2015	390.00	0.00	390.00
204	R	BROWER, HOWARD	2015	457.50	0.00	457.50
205	R	BROWER, HOWARD	2015	304.50	0.00	304.50
203	R	BROWER, MIRIAN	2015	391.50	0.00	391.50
1597	R	BRYANT, FLORENCE	2015	1,305.00	652.50	652.50
222	R	BRYANT, MARITA L. & CHRISTINA M.	2015	1,920.00	1,672.72	247.28
247	R	CALLAHAN, JAMES & DIANNE L.	2015	130.50	65.25	65.25
248	R	CALLAHAN, JAMES & DIANNE L.	2015	1,330.50	665.25	665.25
264	R	CARPINETTI, DAVID J.	2015	3,192.00	1,596.00	1,596.00
1592	R	CARTER, GARY L. & DEBRA A.	2015	1,536.00	768.00	768.00
267	R	CAYER, ERNEST & SHIRLEY	2015	2,596.50	1,948.25	648.25
270	R	CHAMBERS, RICHARD D.	2015	465.00	0.00	465.00
280	R	CHICOINE, JASON N	2015	2,139.00	566.94	1,572.06
1733	R	CHICOINE, JASON N.	2015	31.50	0.00	31.50
287	R	CHRETIEN, DONA & LORRAINE BREWER	2015	225.00	165.00	60.00
1506	R	CLARK, GERALD R	2015	552.00	0.00	552.00
1626	R	CLEMENTS, CHARLES L.	2015	424.50	0.00	424.50
674	R	COCHRAN, ALFRED	2015	157.50	0.00	157.50

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct		Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
304	R	COE, LUCILLE	2015	1,093.50	546.75	546.75
306	R	COLE, CLAIRE	2015	391.50	0.00	391.50
307	R	COLE, CLAIRE	2015	390.00	0.00	390.00
308	R	COLE, HAROLD	2015	390.00	0.00	390.00
310	R	COLEMAN, DAGMAR P.	2015	166.50	0.00	166.50
1092	R	COPELAND, STEPHEN P.	2015	1,216.50	608.25	608.25
1123	R	COTE, TIMOTHY A & SUSAN E	2015	3,375.00	7.89	3,367.11
436	R	CRANE , RAY L	2015	309.00	0.00	309.00
834	R	CROSS, MICHAEL J. & JULIE A.	2015	2,497.50	1,948.75	548.75
1105	R	CROSSON, PATRICK J	2015	1,966.50	0.00	1,966.50
352	R	CUNHA, JOSEPH & CONCETTA	2015	163.50	0.00	163.50
353	R	CUNHA, MARIA	2015	163.50	81.75	81.75
355	R	CURRIER, NORMAN	2015	1,065.00	0.00	1,065.00
356	R	CURRIER, NORMAN	2015	342.00	0.00	342.00
364	R	DANGELO, ALESSIO & THERESA	2015	109.50	0.00	109.50
396	R	DAWICKI III, JOSEPH F.	2015	54.00	49.44	4.56
1328	R	DELISLE, LEAH M.	2015	171.00	136.95	34.05
427	R	DONEGAN, THOMAS D. & TERESA	2015	3,166.50	0.00	3,166.50
425	R	DUNN, GEORGE M. & JANET L.	2015	450.00	0.40	449.60
740	R	DUTREMBLE, LIDIA	2015	684.00	0.00	684.00
741	R	DUTREMBLE, LIDIA	2015	253.50	0.00	253.50
176	R	DWYER, HAROLD F	2015	1,134.00	0.00	1,134.00
177	R	DWYER, HAROLD F	2015	204.00	0.00	204.00
1097	R	DWYER, HAROLD F II	2015	246.00	0.00	246.00
586	R	DWYER, HAROLD F.	2015	394.50	0.00	394.50
1418	R	DWYER, HAROLD F.	2015	285.00	0.00	285.00
1404	R	DWYER, JAMES	2015	27.00	0.00	27.00
274	R	EAMES, EDWARD N. & SUSAN G.	2015	1,135.50	576.18	559.32
451	R	ELLIS, CALE C.	2015	4,423.50	0.00	4,423.50
1646	R	ENGLEHARDT, JON	2015	492.00	0.00	492.00
456	R	ENGLEHARDT, JON P & MARY T	2015	2,457.00	0.00	2,457.00
1126	R	ENGLEHARDT, JON P & MARY T	2015	114.00	0.00	114.00
1555	R	ENGLEHARDT, JON P & MARY T	2015	141.00	0.00	141.00
549	R	EVANS, TANYA L.	2015	1,482.00	0.00	1,482.00
550	R	EVANS, TANYA L.	2015	81.00	0.00	81.00
552	R	EVANS, TANYA L.	2015	576.00	0.00	576.00
125	R	FAYETTE COUNTRY STORE INC	2015	2,803.50	1,401.75	1,401.75
1632	R	FEAGIN, JAMES R.	2015	4,747.50	2,373.75	2,373.75
1227	R	FERRARO, JOHN F.	2015	1,395.00	697.50	697.50
1559	R	FLYNN, KATHERINE H	2015	5,739.00	2,869.50	2,869.50
193	R	GAFFNEY, RICHARD	2015	337.50	0.00	337.50
194	R	GAFFNEY-KESSELL, KATHLYNN	2015	2,598.00	0.00	2,598.00
1321	R	GORDON, SUE A	2015	79.50	0.00	79.50
906	R	GORDON, SUE A.	2015	3,030.00	0.00	3,030.00
557	R	GRACE, DONNA M.	2015	163.50	84.29	79.21
1635	R	GREEN, HENRIK HAROLD	2015	1,203.00	601.50	601.50
947	R	GREEN, RICHARD A.	2015	243.00	167.93	75.07
948	R	GREEN, RICHARD A.	2015	3,393.00	1,649.80	1,743.20

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct		Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1510	R	GREIFZU, TYSON A.	2015	607.50	303.75	303.75
575	R	GREINER, HOZUMI, NICOLE & DANIEL	2015	652.50	0.00	652.50
576	R	GREINER, HOZUMI, NICOLE & DANIEL	2015	1,146.00	0.00	1,146.00
668	R	HANNING SR, RICK G	2015	1,143.00	571.50	571.50
677	R	HARTLEN, ERIC D & JOAN A	2015	3,499.50	0.00	3,499.50
628	R	HENIKA, MORGAN (TRUSTEE)	2015	3,742.50	1,871.25	1,871.25
629	R	HENIKA, MORGAN (TRUSTEE)	2015	34.50	17.25	17.25
435	R	HEWINS, CRAIG L & BREANNE M	2015	1,480.50	0.00	1,480.50
648	R	HILL, TAMI J.	2015	982.50	0.00	982.50
649	R	HILLMAN, CAROL A & HERBERT K	2015	670.50	0.00	670.50
1029	R	HORNE, DONNA F	2015	252.00	0.00	252.00
1341	R	JARVIS, ROBIN S	2015	34.50	29.12	5.38
1342	R	JARVIS, ROBIN S	2015	1,188.00	23.79	1,164.21
731	R	JENKINS, THOMAS D. & LUCIA A.	2015	3,288.00	3,279.69	8.31
214	R	JEWETT, KEVIN D.	2015	1,156.50	0.00	1,156.50
191	R	JONES, MARY S	2015	145.50	135.17	10.33
181	R	JUDD, ALFRED	2015	1,207.50	603.75	603.75
1054	R	JUDD, ALFRED	2015	654.00	327.00	327.00
750	R	KAPLAN, SUSAN P.	2015	2,377.50	1,188.75	1,188.75
12	R	KASANOVICH, STEPHEN & SHIRLEY	2015	865.50	432.75	432.75
790	R	KRAMER, BRUCE, MIRIAM & SCOTT	2015	4,761.00	111.82	4,649.18
812	R	LAKE, RODNEY M. & LAURIE L.	2015	345.00	0.00	345.00
1587	R	LAKESIDE CREATIONS , LLC.	2015	379.50	189.75	189.75
184	R	LAMONTAGNE, DENNIS A.	2015	1,035.00	0.00	1,035.00
945	R	LANGELIER, PAMELA	2015	1,582.50	0.00	1,582.50
519	R	LEBLANC, DAVID M & DIANA L	2015	69.00	0.00	69.00
1315	R	LEBLANC, TAMMY BEGIN & ANDRE B	2015	121.50	62.56	58.94
615	R	LECLAIR, CHERYL	2015	1,201.50	80.41	1,121.09
616	R	LECLAIR, CHERYL	2015	90.00	0.00	90.00
757	R	LEWIS, DUANE A.	2015	904.50	452.25	452.25
1103	R	LITTLER, RACHEL C.	2015	2,488.50	1,244.25	1,244.25
404	R	LOUIS, SUSAN B.	2015	310.50	155.25	155.25
862	R	LYNCH, STEVEN & SHARI	2015	262.50	131.25	131.25
1377	R	MANN, THOMAS ANDREW	2015	168.00	0.00	168.00
113	R	MAROTTO, MARISOL M	2013	239.84	231.58	8.26
113	R	MAROTTO, MARISOL M	2015	265.50	0.00	265.50
899	R	MASON, NANCY P.	2015	1,327.50	0.00	1,327.50
898	R	MASON, ROBERT & NANCY	2015	174.00	0.00	174.00
1609	R	MATHEWS, STEPHANIE	2015	1,476.00	0.00	1,476.00
904	R	MATHEWS, THOMAS ET ALS	2015	2,877.00	0.00	2,877.00
902	R	MATHEWS, THOMAS J. ET ALS	2015	2,560.50	0.00	2,560.50
738	R	MCGOWAN, PATRICK K.	2015	3,565.50	0.00	3,565.50
617	R	MCGRATH, ANDREW	2015	163.50	81.75	81.75
1194	R	MCGRATH, ANDREW M.	2015	163.50	81.75	81.75
1223	R	MCGRATH, ANDREW M.	2015	2,001.00	1,000.50	1,000.50
1236	R	MCGRATH, LYNN	2015	1,695.00	0.00	1,695.00
683	R	MCNALLY, MICHAEL C	2015	3,985.50	1,865.26	2,120.24
940	R	MELIA, DANIEL T.	2015	783.00	391.50	391.50

Acct		Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
946	R	MERRILL, FRANK & MARGARET	2015	1,774.50	0.00	1,774.50
1541	R	MICHAUD, TROY E.& JOLINE R.	2015	2,035.50	0.00	2,035.50
1508	R	MILLER, ARCHIE	2015	613.50	477.75	135.75
966	R	MITCHELL, MARY JANE	2015	1,146.00	0.00	1,146.00
968	R	MITCHELL, PAUL E. & NANCY J.	2015	886.50	0.00	886.50
1546	R	MITCHELL, STEVEN	2015	1,414.50	724.72	689.78
990	R	MORRIS, WALTER D. & MONA M.	2015	1,365.00	682.50	682.50
513	R	MOSHER, DOUGLAS W.	2015	16.50	8.25	8.25
995	R	MULCAHY, RICHARD & KATHLEEN	2015	3,763.50	0.00	3,763.50
1593	R	MURRAY, PAMELA 1/3 INTEREST	2015	1,252.50	1,248.64	3.86
999	R	MURRAY, RAYMOND	2015	460.50	0.00	460.50
1712	R	MYERS, CLINT	2015	2,275.50	1,137.75	1,137.75
1003	R	MYRAND, DANIEL	2015	159.00	0.00	159.00
1004	R	MYRAND, DANIEL	2015	1,224.00	0.00	1,224.00
39	R	NICHOLS, JEFFREY W.	2015	403.50	0.00	403.50
41	R	NICHOLS, JEFFREY W.	2015	61.50	0.00	61.50
53	R	NICKLESS, RICHARD D JR & JENNIFER A	2015	180.00	0.00	180.00
1514	R	NORRIS, RALPH	2015	466.50	0.00	466.50
869	R	ORR, ROBERT A.	2015	553.50	0.00	553.50
870	R	ORR, ROBERT A.	2015	22.50	0.00	22.50
1027	R	PARKS SR., KEVIN R.	2015	1,641.00	0.00	1,641.00
1062	R	PATTERSON, ALAN	2015	387.00	0.00	387.00
1063	R	PATTERSON, ALAN	2015	673.50	0.00	673.50
1064	R	PATTERSON, ALAN	2015	367.50	0.00	367.50
1065	R	PATTERSON, ALAN	2015	456.00	0.00	456.00
634	R	PEPPER, TIMOTHY	2015	36.00	0.00	36.00
1670	R	PEPPER, TIMOTHY W & MEREDITH C.	2015	3,873.00	0.00	3,873.00
1072	R	PERKINS SR., WILLIAM H. & LORRAINE	2015	1,776.00	0.00	1,776.00
44	R	PETERSON, JAMES T	2015	210.00	0.00	210.00
48	R	PETERSON, JAMES T	2015	24.00	0.00	24.00
183	R	PETERSON, MARY LOU	2015	417.00	11.92	405.08
1075	R	PETTINGILL, PAUL	2015	1,833.00	0.00	1,833.00
1076	R	PFAFFLE, RUTH I.	2015	2,601.00	0.00	2,601.00
1083	R	PHILLIPS JR., JAMES A. & NORMA	2015	592.50	0.00	592.50
1086	R	PIDDOCK JR., CHARLES A.	2015	3,751.50	766.44	2,985.06
295	R	PINEAU, CHRISTOPHER M.	2015	579.00	0.00	579.00
1736	R	POTTLE, DANIEL F.	2015	601.50	0.00	601.50
76	R	PROSSER, JASON B.	2015	612.00	306.00	306.00
77	R	PROSSER, JASON B.	2015	3,505.50	1,752.75	1,752.75
1119	R	QUIMBY, DAVID & LINDA P	2015	3,049.50	2,524.89	524.61
1117	R	QUIMBY, WILLIAM A.	2015	72.00	0.00	72.00
1118	R	QUIMBY, WILLIAM A.	2015	102.00	0.00	102.00
1219	R	QUIMBY, WILLIAM A.	2015	151.50	0.00	151.50
1031	R	RECORDS, PAMELA	2015	174.00	0.00	174.00
1141	R	REEVE, LINDA C.	2015	795.00	397.50	397.50
1144	R	REEVE, LINDA C.	2015	21.00	10.50	10.50

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct		Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1140	R	REEVE, MICHAEL & LINDA	2015	3,663.00	1,831.50	1,831.50
1143	R	REEVE, MICHAEL & LINDA	2015	2,734.50	1,367.25	1,367.25
1142	R	REEVE, WAYDE E.	2015	516.00	258.00	258.00
1302	R	REMINGTON, MELISSA	2015	3,508.50	6.75	3,501.75
1151	R	RICH, SUZANNE F.	2015	760.50	380.25	380.25
1153	R	RICH, SUZANNE F.	2015	3,495.00	1,747.50	1,747.50
1168	R	RIZY, JOHN R(TRUSTEE)	2015	2,775.00	1,468.07	1,306.93
1182	R	RODNEY K. WINSLOW JR. ESTATE	2015	1,410.00	705.00	705.00
591	R	ROGERS, CARLYLE W JR	2015	391.50	0.00	391.50
593	R	ROGERS, CARLYLE W JR	2015	982.50	0.00	982.50
1450	R	ROGERS, CARLYLE W JR	2015	2,275.50	0.00	2,275.50
1217	R	ROY, THOMAS & SANDRA	2015	163.50	0.00	163.50
511	R	RUBIN, JEFFREY A & WARD, STEPHANIE	2015	4,566.00	2,283.00	2,283.00
49	R	SARGENT, DANIEL R	2015	904.50	0.00	904.50
529	R	SCHMIDT, COREY B & CHERYL	2015	892.50	0.00	892.50
609	R	SCHMIDT, JAMIE E & TAMMY L.	2015	1,693.50	0.00	1,693.50
1214	R	SEARLES, JULIE T. BOWEN	2015	30.00	0.00	30.00
1218	R	SHAW FAMILY COTTAGE TRUST	2015	5,529.00	2,764.50	2,764.50
538	R	SIMONEAU, MICHAEL	2015	540.00	528.54	11.46
536	R	SIMONEAU,MICHAEL	2015	603.00	601.48	1.52
1231	R	SLEZAS, ALBINAS	2015	180.00	0.00	180.00
1244	R	SNOW, LYMAN & CAROL	2015	6.00	3.00	3.00
1409	R	SNOWFLAKE PRODUCTIONS, LLC	2015	9,387.00	4,693.50	4,693.50
1199	R	SOUZA, CHERYL L.	2015	489.00	64.63	424.37
1638	R	SOUZA, SHANNA	2015	841.50	0.00	841.50
1538	R	SPIGNER, LEVIE	2014	378.13	0.00	378.13
1538	R	SPIGNER, LEVIE	2015	412.50	0.00	412.50
1263	R	ST PIERRE, DAVID E.	2015	454.50	227.25	227.25
1258	R	ST. PIERRE, LEO P. & LOUISE O.	2015	1,804.50	902.25	902.25
1262	R	ST. PIERRE, LEO P. & LOUISE O.	2015	3,760.50	1,880.25	1,880.25
1700	R	STARCHER, JEAN T.	2015	2,386.50	1,193.25	1,193.25
1734	R	STEVENS, ERIC T. & HOPE M.	2015	1,984.50	517.70	1,466.80
1661	R	STEVENS, ROBERT L. II	2015	454.50	0.00	454.50
1279	R	STEVENSON, CRAIG	2015	210.00	0.00	210.00
1297	R	SYLVESTER, STEVEN A.	2015	1,990.50	0.00	1,990.50
210	R	SYLVIA, ROXY-LEIGH FKA BITTUES, ROXY-LEIGH	2015	55.50	27.75	27.75
1303	R	TAYLOR, STEPHEN F & VALERIE A	2015	2,112.00	0.00	2,112.00
1307	R	TERRANOVA, PAUL & EILEEN	2014	280.50	-6.49	286.99
1307	R	TERRANOVA, PAUL & EILEEN	2015	306.00	0.00	306.00
679	R	THOMPSON, NORMAN B & SANDRA L	2015	928.50	0.00	928.50
678	R	THOMPSON, SANDRA L	2015	129.00	0.00	129.00
1161	R	THURLOW, DANA A. & LINDA J.	2015	1,828.50	0.00	1,828.50
1162	R	THURLOW, DANA A. & LINDA J.	2015	39.00	0.00	39.00
1320	R	TRACY, BARBARA	2015	163.50	81.75	81.75
1699	R	TRISH RILEY, LLC	2015	2,188.50	1,094.25	1,094.25
1348	R	TYLER, BARBARA F (HEIRS OF)	2015	91.50	45.75	45.75

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct		Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1347	R	TYLER, BARBARA F. (HEIRS OF)	2015	1,722.00	861.00	861.00
1718	R	VIGUE, SCOTT R.	2015	310.50	184.05	126.45
1358	R	VIGUE, VERNAL E. & JEANNE C.	2015	2,835.00	1,525.65	1,309.35
949	R	WARREN, PAUL	2015	1,684.50	1,182.33	502.17
912	R	WARREN, PAUL D. & VIRGINIA M.	2015	1,089.00	703.53	385.47
1101	R	WARREN, PAUL D. & VIRGINIA M.	2015	1,438.50	826.37	612.13
1370	R	WARREN, PAUL D. & VIRGINIA M.	2015	4,471.50	2,955.58	1,515.92
1501	R	WESTON, ERIC J.	2015	1,107.00	420.23	686.77
1055	R	WHALEN, JAMES	2015	1,684.50	842.25	842.25
1363	R	WHIRLEY, DANIEL L & JOSEFA	2015	2,169.00	1,084.50	1,084.50
1417	R	WILKINS, CLAYTON G	2015	1,123.50	546.89	576.61
1413	R	WILKINS, CLAYTON G & ARLENE B	2015	2,779.50	1,353.00	1,426.50
1649	R	WILKINS, DONNA M.	2015	372.00	211.37	160.63
1266	R	WILSON, JEFFERY A. & LEE ANN	2015	637.50	0.00	637.50
1601	R	WILSON, ROBERT S.	2015	1,702.50	1,698.20	4.30
1529	R	WINNER, ROBERT & TAMI J H	2015	183.00	0.00	183.00
165	R	WOODARD, MARK A & ANDREA J	2015	819.00	0.00	819.00
588	R	WRIGHT, JAMES A.	2015	616.50	0.00	616.50
589	R	WRIGHT, JAMES A.	2015	2,952.00	0.00	2,952.00
841	R	ZEOLI, GERALD D & CHERYL L	2015	3,318.00	1,511.93	1,806.07
1283	R	ZERR, JOAN S & POWELL, LINDA Z(TRUSTEES)	2015	500.00	0.00	500.00
		Total for 255 Accounts:		319,464.47	94,680.80	224,783.67

Payment Summary

Type	Principal	Interest	Costs	Total
3 - 30 DN Costs	0.00	0.00	-12.60	-12.60
A - Abatement	171.00	0.00	0.00	171.00
P - Payment	93,125.28	0.00	6.11	93,131.39
Y - Prepayment	1,391.01	0.00	0.00	1,391.01
Total	94,687.29	0.00	-6.49	94,680.80

Non Lien Summary

2013-1	8.26
2014-1	665.12
2015-1	223,610.29
2015-2	500.00
Total	224,783.67

112	L	BARNETT,BEATRICE	2014	871.44	0.00	871.44
1492	L	BARTLETT, BONNIE	2014	512.91	0.00	512.91
1412	L	BLANCHARD, ANGEL	2014	217.31	20.89	196.42
1569	L	BOWEN, WESLEY	2014	86.42	0.00	86.42
1527	L	BOWEN, WESLEY E & JENNIFER D.	2014	394.35	0.00	394.35
180	L	BOWEN, WESLEY E.	2014	1,589.97	0.00	1,589.97
179	L	BOWEN, WESLEY E. & GWENDOLYN	2014	284.48	0.00	284.48

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1506 L	CLARK, GERALD R	2014	562.05	0.00	562.05
355 L	CURRIER, NORMAN	2014	1,070.95	0.00	1,070.95
356 L	CURRIER, NORMAN	2014	374.11	0.00	374.11
364 L	DANGELO, ALESSIO & THERESA	2014	150.03	0.00	150.03
451 L	ELLIS, CALE C.	2014	2,159.23	0.00	2,159.23
549 L	EVANS, TANYA L.	2014	1,472.86	0.00	1,472.86
550 L	EVANS, TANYA L.	2014	122.55	0.00	122.55
552 L	EVANS, TANYA L.	2014	599.64	0.00	599.64
1321 L	GORDON, SUE A	2014	121.12	14.32	106.80
906 L	GORDON, SUE A.	2014	2,964.84	0.00	2,964.84
575 L	GREINER, HOZUMI, NICOLE & DANIEL	2014	673.38	0.00	673.38
576 L	GREINER, HOZUMI, NICOLE & DANIEL	2014	1,149.01	0.00	1,149.01
1029 L	HORNE, DONNA F	2014	287.37	0.00	287.37
812 L	LAKE, RODNEY M. & LAURIE L.	2014	377.00	29.09	347.91
113 L	MAROTTO, MARISOL M	2014	300.39	0.00	300.39
899 L	MASON, NANCY P.	2014	1,323.95	989.67	334.28
898 L	MASON, ROBERT & NANCY	2014	212.19	176.28	35.91
738 L	MCGOWAN, PATRICK K.	2014	2,394.15	0.00	2,394.15
1236 L	MCGRATH, LYNN	2014	1,678.15	0.00	1,678.15
1541 L	MICHAUD, TROY E.& JOLINE R.	2013	1,913.72	1,092.92	820.80
1541 L	MICHAUD, TROY E.& JOLINE R.	2014	1,965.86	44.49	1,921.37
966 L	MITCHELL, MARY JANE	2014	1,149.01	0.00	1,149.01
995 L	MULCAHY, RICHARD & KATHLEEN	2013	3,610.72	3,375.21	235.51
995 L	MULCAHY, RICHARD & KATHLEEN	2014	3,671.80	0.00	3,671.80
999 L	MURRAY, RAYMOND	2013	480.53	-6.49	487.02
999 L	MURRAY, RAYMOND	2014	488.33	0.00	488.33
1003 L	MYRAND, DANIEL	2014	197.74	0.00	197.74
1004 L	MYRAND, DANIEL	2014	1,224.20	0.00	1,224.20
39 L	NICHOLS, JEFFREY W.	2014	433.40	0.00	433.40
41 L	NICHOLS, JEFFREY W.	2014	103.77	0.00	103.77
869 L	ORR, ROBERT A.	2014	577.96	0.00	577.96
870 L	ORR, ROBERT A.	2014	66.18	0.00	66.18
1027 L	PARKS SR., KEVIN R.	2013	1,000.84	-6.49	1,007.33
1027 L	PARKS SR., KEVIN R.	2014	1,626.10	0.00	1,626.10
1083 L	PHILLIPS JR., JAMES A. & NORMA	2013	605.62	275.62	330.00
1083 L	PHILLIPS JR., JAMES A. & NORMA	2014	615.55	0.00	615.55
295 L	PINEAU, CHRISTOPHER M.	2014	359.49	0.00	359.49
1117 L	QUIMBY, WILLIAM A.	2014	113.88	0.00	113.88
1118 L	QUIMBY, WILLIAM A.	2014	142.80	0.00	142.80
1219 L	QUIMBY, WILLIAM A.	2014	190.51	0.00	190.51
591 L	ROGERS, CARLYLE W JR	2014	421.82	0.00	421.82
593 L	ROGERS, CARLYLE W JR	2014	991.44	0.00	991.44
1450 L	ROGERS, CARLYLE W JR	2014	2,244.87	0.00	2,244.87

Non Zero Balance on All Accounts

Tax Year: 2013-1 To 2015-2
As of: 06/01/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
609 L	SCHMIDT, JAMIE E & TAMMY L.	2014	1,676.71	0.00	1,676.71
1214 L	SEARLES, JULIE T. BOWEN	2014	73.41	0.00	73.41
1638 L	SOUZA, SHANNA	2014	868.55	37.19	831.36
1538 L	SPIGNER, LEVIE	2013	435.03	-6.49	441.52
1661 L	STEVENS, ROBERT L. II	2014	221.05	182.29	38.76
1297 L	SYLVESTER, STEVEN A.	2014	1,940.63	0.00	1,940.63
1303 L	TAYLOR, STEPHEN F & VALERIE A	2014	2,080.06	0.00	2,080.06
679 L	THOMPSON, NORMAN B & SANDRA L	2014	939.39	104.07	835.32
678 L	THOMPSON, SANDRA L	2014	168.82	0.00	168.82
165 L	WOODARD, MARK A & ANDREA J	2014	833.85	43.37	790.48
	Total for 60 Accounts:		55,383.49	6,365.94	49,017.55

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-36.86	16.70	44.11	23.95
L - Lien Costs	0.00	0.00	-25.96	-25.96
P - Payment	5,539.82	461.92	366.21	6,367.95
Total	5,502.96	478.62	384.36	6,365.94

Lien Summary

2013-1	3,322.18
2014-1	45,695.37
Total	49,017.55

Total for 315 Accounts:	374,847.96	101,046.74	273,801.22

Fayette School Deprtment
Financial Performance History

EXPENDITURES	2008-2009 BUDGET	2009-2010 BUDGET	2010-2011 BUDGET	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016
Regular Instruction	879,972	905,218	954,704	963,055	927,522	988,361	1,065,090	1,072,621
Special Education	232,964	166,418	190,058	175,828	149,379	156,938	195,826	120,578
Career & Tech Ed	0	0	0	0	0	0		0
Other Instruction	0	1	0	0	0	0		0
Student & Staff Support	42,275	41,306	41,161	36,597	35,786	38,111	63,931	80,597
System Administration	67,130	64,725	53,171	50,727	51,624	52,679	64,391	74,624
School Administration	49,900	41,688	45,638	62,418	66,361	70,815	72,519	71,755
Trans &Buses	179,074	140,101	145,957	132,643	129,055	131,599	132,295	123,737
Facilities Maintenance	141,504	134,536	138,184	131,033	110,907	120,942	122,152	122,059
Debt Service & Other	158,370	155,299	147,354	0	14,000	22,594	12,500	12,500
Food Service	14,525	15,825	16,125	16,576	16,100	16,100	17,100	17,420
Totals	1,765,714	1,665,117	1,732,352	1,568,877	1,500,734	1,598,139	1,745,804	1,695,891

REVENUES								
State Share EPS	537,089	304,178	268,772	36,599	50,373	36,902	47,247	33767
Local Share EPS	895,058	1,022,581	1,165,452	1,221,096	1,203,233	1,274,101	1,300,687	1373173
Additional Local Funds	195,148	192,821	174,732	213,005	197,128	126,260	317,870	238951
Medicare/Misc.	10,000	20,537	33,396	0	0	0		
Transfer-undesignated fund	125,000	125,000	90,000	50,000	50,000	160,876	80,000	50000
bus account transfer	3,419							
Federal Jobs Fund				48,177				
Totals	1,765,714	1,665,117	1,732,352	1,568,877	1,500,734	1,598,139	1,745,804	1695891

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Local Property Tax to Raise	1,090,206	1,215,402	1,340,184	1,434,101	1,400,361	1,400,361	1,618,557	1,612,124

Financial Statements

Town of Fayette, Maine

June 30, 2014

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Town of Fayette, Maine

June 30, 2014

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PURDY POWERS & COMPANY

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, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

130 Middle Street, Portland, ME 04101 | p 207.775.3496 | f 207.775.0176 | PURDYPOWERS.COM

Confidence in knowing.

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, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Purdy Powers + Company
Professional Association

Portland, Maine
January 05, 2015

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, 2014. 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 $3,484,161 as of June 30, 2014, compared to $3,688,758 as of June 30, 2013.

The Town's governmental funds General Fund Balance was $922,673 as of June 30, 2014, compared to $1,149,537 as of June 30, 2013, a decrease of $226,864 from the previous year. As reported in last year's audit both the Town and School continued the utilization of undesignated fund balance (surplus) and designated funds to fund capital and operational expenditures. However, unlike previous years additional surplus funds were necessary to cover costs that were the direct result of the harsh winter of 2013-14. The $922,673 represents the true status in total of town funds when combined as of June 30, 2014.

The budget versus actual expenditures for 2014 showed a noteworthy reduction in state revenue collection, State road aid and tree growth reimbursement was countered by a significant increase in motor vehicle excise collection given a spike in new motor vehicle registrations last year. However, the expenditures greatly overshadowed the positive gains on the revenue side of the ledger combined with significant use of both designated and undesignated funds that led to a reduction of the Town budgetary fund balance of $182,504 leaving a remaining balance of $541,639. This is a trend that cannot continue in the subsequent years leaving the Town few options other than cutting expenditures and /or raising taxes.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

Town of Fayette, Maine

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

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

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

- Governmental activities: Most of the Town's basic services are reported here, including general administration, public safety, health and welfare, education and public works. Property and sales taxes, fines, and state and federal grants finance most of these activities.

- Business-type activities: if the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. Currently the Town has no business type activities.

Fund Financial Statements

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

The Town has the following types of funds:

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

Town of Fayette, Maine

Notes to the Financial Statements

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

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

The following schedule is a summary of net position for the years ended June 30, 2014 and 2013:

Governmental Activities	2014	2013	Change
Current and other assets	$ 1,278,728	$ 1,435,516	$ (156,788)
Capital assets	3,063,028	3,197,206	(134,178)
Total Assets	4,341,756	4,632,722	(290,966)
Long term-liabilities	602,825	733,241	(130,416)
Other liabilities	246,054	208,583	37,471
Total Liabilities	848,879	941,824	(92,945)
Deffered interest reimbursement	8,716	9,080	(364)
Total Deferred Inflows of Resources	8,716	9,080	(364)
Net position:			
Net investment in capital assets	2,329,787	2,334,768	(4,981)
Restricted	78,050	81,946	(3,896)
Unrestricted	1,076,324	1,272,044	(195,720)
	$ 3,484,161	$ 3,688,758	$ (204,597)

This year demonstrated a year of asset depreciation in the absence of any investment committed by the Town or School.

Town of Fayette, Maine

The following schedule is a summary of the statement of activities for the years ended June 30, 2014 and 2013:

Governmental Activities	2014	2013	Change
Revenues:			
Program revenues:			
Charges for services	$ 10,724	$ 11,470	$ (746)
Operating grants and contributions	143,002	124,506	18,496
Capital grants and contributions	-	113,280	(113,280)
General revenues			
Property taxes	2,176,605	2,127,475	49,130
Excise taxes	202,226	182,507	19,719
Intergovernmental	148,817	392,912	(244,095)
Other	30,280	22,932	7,348
Total Revenues	2,711,654	2,975,082	(263,428)
Expenses:			
General			
General government	$ 296,584	$ 302,222	$ (5,638)
Public safety	102,972	118,591	(15,619)
Health and welfare	38,011	35,246	2,765
Recreation and culture	11,670	21,946	(10,276)
Education	1,654,819	1,772,618	(117,799)
Public works	571,210	543,023	28,187
Unclassified	209,917	191,078	18,839
Interest on long-term debt	31,068	23,408	7,660
Total Expenses	2,916,251	3,008,132	(91,881)
Change in Net Position	$ (204,597)	$ (33,050)	$ (171,547)

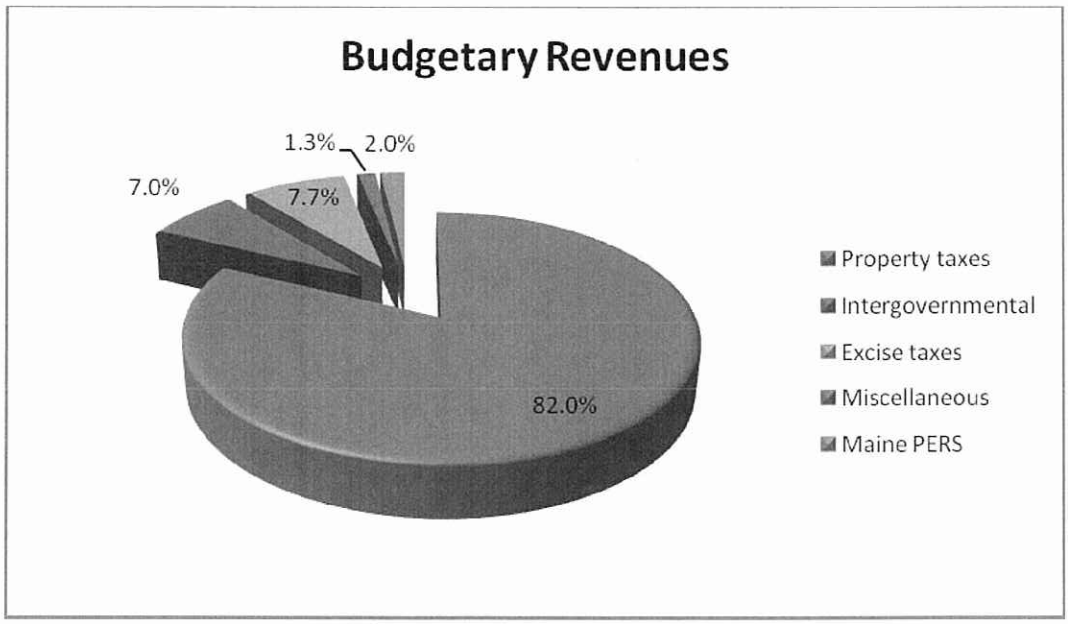
In 2014 the Town's audit demonstrated continued increase of a negative change in net position from previous years

Town of Fayette, Maine

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

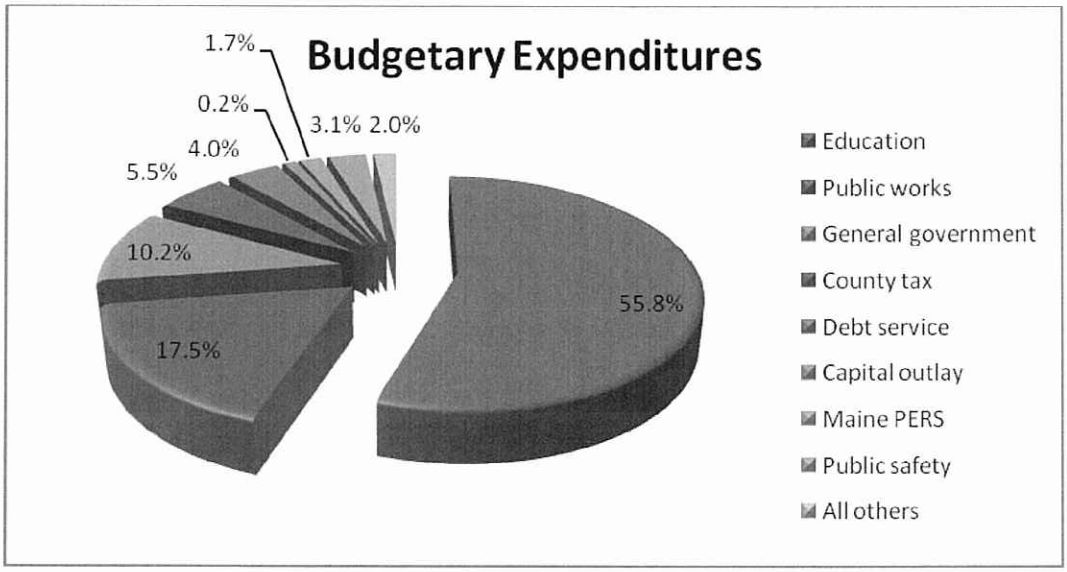
The focus of the Town of Fayette's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's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

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



Town of Fayette, Maine

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



General Fund Budgetary Highlights

The 2014 expenditure chart demonstrates an increase in expenditures for all categories displayed. The revenue chart showed little change other than an increased reliance on the local property tax to pay for it all!

Noteworthy Reserve Funds Include:

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

Capital Assets

At year-end, the Town had $3,063,028 in net capital assets compared to $3,197,206, last year.

There were no additions in assets hence only depreciation.

Town of Fayette, Maine

Long Term Liabilities

At year-end, the Town had $677,000 in general obligation debt and $56,241 in capital lease obligations compared to $768,000 and $94,438, respectively, last year.

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

Economic Factors and Next Year's Budgets and Rates

As has been reported each passing year, Fayette is nearing a financial reality where all of the expenditures it approves every June will need to be supported by local monies. Dwindling State pass-through funds have nearly evaporated. We approach a time in the Town's history where nearly 100 % of the Municipal, School and County expenditures will be supported by real estate property tax, motor vehicle excise and local fees for service. At the time of this writing, State government is considering the fate of the excise tax collection that currently represents $185,000 for Fayette. The cash equivalent of a mil on the tax rate is $160,000. If we lose the excise tax to the State then that translates to a $1.15 increase of the local tax rate!

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 685-4373 and ask for the Town Manager. Citizens are welcomed to visit with the appropriate staff on any financial matters.

Statement of Net Position

Town of Fayette, Maine

As of June 30, 2014

	Governmental Activities
Assets	
Cash	$ 1,020,201
Accounts receivable	24,704
Taxes receivable	172,335
Tax liens	60,895
Tax acquired property	593
Capital assets, net of accumulated depreciation	3,063,028
Total Assets	4,341,756
Liabilities	
Accrued expenses	87,062
County tax payable	13,993
Prepaid taxes	4,583
Accrued interest payable	10,000
Long-term liabilities:	
Portion due or payable within one year:	
Bonds payable	93,000
Capital lease obligation	37,416
Portion due or payable after one year:	
Bonds payable	584,000
Capital lease obligation	18,825
Total Liabilities	848,879
Deferred Inflows of Resources	
Unavailable revenue - interest reimbursement	8,716
Total Deferred Inflows of Resources	8,716
Net Position	
Net investment in capital assets	2,329,787
Restricted	78,050
Unrestricted	1,076,324
Net Position	$ 3,484,161

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

Statement of Activities

Town of Fayette, Maine

As of June 30, 2014

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:				
General government	$ 296,584	$ 10,724	$ -	$ (285,860)
Public safety	102,972	-	-	(102,972)
Health and welfare	38,011	-	-	(38,011)
Recreation and culture	11,670	-	-	(11,670)
Education	1,654,819	-	52,467	(1,602,352)
Public works	571,210	-	41,804	(529,406)
County tax	154,454	-	-	(154,454)
Unclassified	4,602	-	-	(4,602)
Maine PERS on-behalf payments	48,731	-	48,731	-
Interest on long-term debt	31,068	-	-	(31,068)
Capital outlay	2,130	-	-	(2,130)
Total Governmental Activities	$ 2,916,251	$ 10,724	$ 143,002	(2,762,525)

General revenues:	
Taxes:	
Property	2,176,605
Excise	202,226
Intergovernmental	148,817
Interest	778
Miscellaneous	30,448
Loss on disposal of capital assets	(946)
Total General Revenues	2,557,928
Change in Net Position	(204,597)
Net position at beginning of year	3,688,758
Net Position at End of Year	$ 3,484,161

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

Balance Sheet - Governmental Funds

Town of Fayette, Maine

As of June 30, 2014

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	$ 985,943	$ 34,258	$ 1,020,201
Accounts receivable	10,696	14,008	24,704
Taxes receivable	172,335	-	172,335
Tax liens	60,895	-	60,895
Tax acquired property	593	-	593
Due from other funds	11,565	10,393	21,958
Total Assets	$ 1,242,027	$ 58,659	$ 1,300,686
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accrued expenses	$ 87,062	$ -	$ 87,062
County tax payable	13,993	-	13,993
Prepaid taxes	4,583	-	4,583
Due to other funds	-	21,958	21,958
Total Liabilities	105,638	21,958	127,596
Deferred Inflows of Resources			
Unavailable revenue - interest reimbursement	8,716	-	8,716
Unavailable revenue - property taxes	205,000	-	205,000
Total Deferred Inflows of Resources	213,716	-	213,716
Fund Balances			
Restricted			
Special revenue funds	-	10,446	10,446
Permanent funds	-	26,255	26,255
General fund	41,349	-	41,349
Assigned			
General fund - Town	395,505	-	395,505
General fund - School	274,663	-	274,663
Unassigned			
Special revenue funds	-	-	-
General fund	211,156	-	211,156
Total Fund Balances	922,673	36,701	959,374
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,242,027	$ 58,659	$ 1,300,686

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

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

Town of Fayette, Maine

As of June 30, 2014

Total Fund Balances - Governmental Funds		$ 959,374
Amounts reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is:		3,063,028
Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The balance in unavailable revenue - property taxes in the governmental funds as a liability is:		205,000
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	$ (677,000)	
Capital lease obligations	(56,241)	
Accrued interest payable	(10,000)	
		(743,241)
Net Position - Governmental Activities		$ 3,484,161

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, 2014

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	$ 2,151,605	$ -	$ 2,151,605
Excise taxes	202,226	-	202,226
Intergovernmental	184,518	58,570	243,088
Maine PERS on-behalf payments	48,731	-	48,731
Miscellaneous	36,133	5,817	41,950
Total Revenues	2,623,213	64,387	2,687,600
Expenditures			
Current			
General government	295,315	-	295,315
Public safety	85,479	-	85,479
Health and welfare	38,011	-	38,011
Recreation and culture	10,810	-	10,810
Education	1,539,003	60,912	1,599,915
Public works	489,885	-	489,885
County tax	154,454	-	154,454
Unclassified	1,139	3,463	4,602
Maine PERS on-behalf payments	48,731	-	48,731
Debt service - principal	91,000	-	91,000
- interest	21,568	-	21,568
Capital outlay	62,946	-	62,946
Total Expenditures	2,838,341	64,375	2,902,716
Revenues Over (Under) Expenditures	(215,128)	12	(215,116)
Other Financing Sources (Uses)			
Operating transfers in	-	11,736	11,736
Operating transfers out	(11,736)	-	(11,736)
Total Other Financing Sources (Uses)	(11,736)	11,736	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(226,864)	11,748	(215,116)
Fund balances at beginning of year	1,149,537	24,953	1,174,490
Fund Balances at End of Year	$ 922,673	$ 36,701	$ 959,374

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, 2014

Net Change in Fund Balances - Total Governmental Funds		$ (215,116)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The current year change in unavailable revenue - property tax revenue reported in the governmental funds and not in the Statement of Activities is:		25,000
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	$ 60,816	
Depreciation expense	(194,048)	
		(133,232)
Governmental funds report the sale of capital assets as revenues. However, in the Statement of Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts:		
Loss on disposal of capital assets		(946)
Issuance of long-term debt and entering into capital lease obligations provide current resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount of proceeds and repayments of debt obligations in the current period:		
Principal portion of debt service payments	91,000	
Principal portion of capital lease obligation payments	38,197	
		129,197
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		(9,500)
Change in Net Position of Governmental Activities		$ (204,597)

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, 2014

Net Change in Fund Balances - Total Governmental Funds		$ (215,116)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The current year change in unavailable revenue - property tax revenue reported in the governmental funds and not in the Statement of Activities is:		25,000
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	$ 60,816	
Depreciation expense	(194,048)	
		(133,232)
Governmental funds report the sale of capital assets as revenues. However, in the Statement of Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts:		
Loss on disposal of capital assets		(946)
Issuance of long-term debt and entering into capital lease obligations provide current resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount of proceeds and repayments of debt obligations in the current period:		
Principal portion of debt service payments	91,000	
Principal portion of capital lease obligation payments	38,197	
		129,197
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		(9,500)
Change in Net Position of Governmental Activities		$ (204,597)

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, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	$ 2,171,272	$ 2,171,272	$ 2,151,605	$ (19,667)
Excise taxes	158,000	158,000	202,226	44,226
Intergovernmental revenues				
State revenue sharing	56,000	56,000	46,309	(9,691)
Maine PERS on-behalf payments	-	-	48,731	48,731
Other	148,369	148,369	138,209	(10,160)
Miscellaneous revenues	29,423	29,423	35,377	5,954
Total Revenues	2,563,064	2,563,064	2,622,457	59,393
Expenditures				
Current				
General government	279,169	279,169	286,051	(6,882)
Public safety	86,559	86,559	85,479	1,080
Health and welfare	37,000	37,000	38,011	(1,011)
Recreation and culture	10,876	10,876	10,810	66
Education	1,575,545	1,575,545	1,539,003	36,542
Public works	448,471	448,471	489,885	(41,414)
County tax	168,456	168,456	154,454	14,002
Unclassified	-	-	1,139	(1,139)
Maine PERS on-behalf payments	-	-	48,731	(48,731)
Debt service - principal	91,000	91,000	91,000	-
- interest	44,049	44,049	21,568	22,481
Capital outlay	-	-	28,075	(28,075)
Total Expenditures	2,741,125	2,741,125	2,794,206	(53,081)
Revenues Over (Under) Expenditures	(178,061)	(178,061)	(171,749)	6,312
Other Financing Sources (Uses)				
Operating transfers in	4,500	4,500	90,981	86,481
Operating transfers out	(90,000)	(90,000)	(101,736)	(11,736)
Utilization of unassigned fund balance	280,876	280,876	-	(280,876)
Utilization of assigned fund balance	14,000	14,000	-	(14,000)
Total Other Financing Sources (Uses)	209,376	209,376	(10,755)	(220,131)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 31,315	$ 31,315	$ (182,504)	$ (213,819)
Budgetary fund balance at beginning of year			724,143	
Budgetary Fund Balance at End of Year			$ 541,639	

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

Notes to Financial Statements

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies

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

Principles Determining Scope of Reporting Entity

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

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

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

Basis of Presentation

Government-wide Financial Statements

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

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

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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

Fund Financial Statements

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

Governmental Activities

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

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

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

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

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

Basis of Accounting

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

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

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

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

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

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

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

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

Capital Assets
In the government-wide financial statements, capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line method. Estimated useful lives are as follows: buildings and improvements, 20 to 50 years; infrastructure, 5 to 60 years; and vehicles and equipment, 3 to 15 years.

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Capital Assets - Continued

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

Vacation and Sick Leave

Under the terms of personnel policies, vacation leave is granted in varying amounts according to length of service. Sick leave is granted in equal amounts to all employees. In some cases, employees are entitled to payment for unused vacation upon termination or retirement. No liability is recorded for accrued compensated absences at June 30, 2014, the inclusion of which would not be material to the financial statements.

Long-Term Obligations

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

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

Deferred Inflow of Resources

In addition to liabilities, the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement sections represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government only has one type of item, unavailable revenue from property taxes, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item is reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Government-wide Fund Net Position
Government-wide net position is divided into three components:

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

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

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

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

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

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

Committed - resources which are subject to limitations the government imposes upon itself at its highest level of 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.

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies - Continued

Interfund Activity

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

Budget

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

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

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

The Town does not adopt budgets for special revenue funds.

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied September 30, 2013, on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Taxes were due December 1, 2013 and June 30, 2013 with interest on unpaid taxes commencing on December 2, 2013 and July 1, 2013, at 7% per annum.

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

Town of Fayette, Maine

Note A - Summary of Significant Accounting Policies – Continued

Revenue Recognition - Property Taxes - Continued

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 $31,315 for the year ended June 30, 2014.

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

New Accounting Pronouncement

During the year ended June 30, 2014, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 65 *Items Previously Reported as Assets and Liabilities.* Balances reported in net asset position were not changed with the implementation of the new standard.

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, 2014, the carrying amount of the Town's deposits was $1,020,201, and the bank balance was $1,083,141. 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, 2014, none of the Town's bank balance of $1,083,141 was exposed to credit risk.

Town of Fayette, Maine

Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2014, follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Non-Depreciable Assets:				
Land	$ 167,657	$ - - -	$ - - -	$ 167,657
Construction in Progress	225,392	- - -	225,392	- - -
Depreciable Assets:				
Buildings	3,125,885	13,710	- - -	3,139,595
Land Improvements	95,147	- - -	- - -	95,147
Equipment	840,409	272,498	- - -	1,112,907
Vehicles	1,097,562	- - -	37,863	1,059,699
Road network	2,467,130	- - -	- - -	2,467,130
Totals at historical cost	8,019,182	286,208	263,255	8,042,135
Less accumulated depreciation:				
Buildings	1,231,023	65,697	- - -	1,296,720
Land Improvements	88,496	1,938	- - -	90,434
Equipment	431,621	32,765	- - -	464,386
Vehicles	807,808	46,259	36,917	817,150
Road network	2,263,028	47,389	- - -	2,310,417
Total accumulated depreciation	4,821,976	194,048	36,917	4,979,107
Capital Assets, Net	$ 3,197,206	$ 92,160	$ 226,338	$ 3,063,028

Depreciation expense was charged to the following functions:

Governmental activities:	
General Government	$ 3,378
Public Safety	17,493
Recreation and Culture	860
Education	73,674
Public Works	98,643
Total governmental activities depreciation expense	$ 194,048

Town of Fayette, Maine

Note D - Interfund Balances

Interfund balances at June 30, 2014 consisted of the following amounts:

Governmental Activities	Receivables Due from	Payables Due to	Net Internal Balances
General Fund:			
Special Revenue Fund:			
School Categorical Programs	$ 14,008	$ -	
Keep Me Warm	-	(10,393)	
	14,008	(10,393)	
Permanent Funds - Trust Funds:			
Cemetery	7,950	-	
	7,950	-	
	21,958	(10,393)	$ 11,565
Special Revenue Fund:			
General Fund:			
School Categorical Programs	-	(14,008)	
Keep Me Warm	10,393	-	
	10,393	(14,008)	(3,615)
Permanent Funds - Trust Funds:			
General Fund:			
Cemetery	-	(7,950)	
	-	(7,950)	(7,950)
	$ 32,351	$ (32,351)	$ -

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.

Town of Fayette, Maine

Note E - Interfund Transfers

Interfund transfers for the year ended June 30, 2014 consisted of the following amounts:

Governmental Activities	Transfers In	Transfers Out	Total
General Fund:			
Special Revenue Funds:			
Title IA - Disadvantaged	$ -	$ (6,273)	
REAP	-	(3,119)	
Local Entitlement	-	(2,272)	
Federal Grant Program	-	(72)	
	-	(11,736)	$ (11,736)
Special Revenue Funds:			
General Fund:			
Title IA - Disadvantaged	6,273	-	
REAP	3,119	-	
Local Entitlement	2,272	-	
Federal Grant Program	72	-	
	11,736	-	
	$ 11,736	$ (11,736)	$ (11,736)

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

Note F - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2014 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
General obligation debt	$ 768,000	$ -	$ 91,000	$ 677,000	$ 93,000
Capital lease obligation	94,438	-	38,197	56,241	37,416
Total	$ 862,438	$ -	$ 129,197	$ 733,241	$ 130,416

Town of Fayette, Maine

Note F - Long-Term Liabilities - Continued

At June 30, 2014 long term debt consisted of the following:

2012 Qualified School Construction Bond for a wood pellet boiler for the school with Kennebec Savings Bank, due in annual principal installments of $12,500, and annual interest installments at varying amounts through July 2030. Interest is stated at 4.25%. The IRS will credit the Town approximately 93% of the interest each year.	$ 212,500
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%.	441,000
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%.	23,500
	$ 677,000

The annual requirements to amortize bonds payable are as follows:

Year Ended June 30,	Principal	Interest	Total
2015	$ 93,000	$ 27,161	$ 120,161
2016	71,500	23,799	95,299
2017	73,500	20,809	94,309
2018	75,500	17,689	93,189
2019	77,500	17,689	95,189
Thereafter	286,000	51,176	337,176
	$ 677,000	$ 158,323	$ 835,323

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,	
2015	$ 39,597
2016	19,627
	59,224
Less amount representing interest (various rates)	2,983
Obligation under capital leases	$ 56,241

As of June 30, 2014 the gross amount of fixed assets associated with capital lease obligations was $290,449 with accumulated depreciation of $144,495.

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, 2014, was $343,534.

School employees are eligible for normal retirement, upon attaining age 60, provided they have 25 years of creditable service. Employees are penalized 2.25% for each year of early retirement. Employees, under 60 years of age, who become permanently disabled, receive 66.67% 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, 2014 employees contributed $39,888. There is no contribution required by the Town except for federally funded positions for which the Town contributes 15.68% 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 $48,731 for the fiscal year 2014. 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).

Town of Fayette, Maine

Note H - Budget to Actual Reconciliation

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

Budgetary Basis:	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (182,504)
Sources/inflows of resources reconciling items:	
Interest and investment income allocated to assigned balances not included in general fund operating budget	756
Transfers from other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	90,000
Uses/outflows of resources reconciling items:	
Expenditures allocated from assigned balances are not included in general fund operating budget	(44,135)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(90,981)
Generally Accepted Accounting Principles Basis:	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (226,864)

Town of Fayette, Maine

Note I - Assigned Fund Balances

At June 30, 2014, the assigned general fund balance for the Town consisted of the following:

Salt Shed	$ 26,050
Fire Capital	40,958
Bus Purchase	21
Highway Capital	33,076
Starling Hall	35,922
Town Hall	30,721
Library Reserve	14,613
Library Relocation	3,966
New Fire Station	8,611
Highway Building Repair	20,274
School Capital Improvements	9,757
Pole Barn Reserve	374
Muni Educational Capital Reserve	149,120
Health Care Reserve	7,571
School Debt Payment *(carry-forward)*	14,471
	$ 395,505

Note J - Restricted Fund Balances

As of June 30, 2014, restricted fund balances consisted of the following:

	General Fund	Other Governmental	Total
Hales Pond Project	$ 41,349	$ - - -	$ 41,349
School Categorical Programs	- - -	53	53
Keep Me Warm	- - -	10,393	10,393
Permanent Trust Funds	- - -	26,255	26,255
	$ 41,349	$ 36,701	$ 78,050

Note K - Contingency

During the year ending June 30, 2014, a lawsuit was filed against an employee of the former Alternative Organizational Structure #97 (AOS #97). The outcome of the case is unclear; however, 15% of any settlement fees will be covered by the Town of Fayette.

Town of Fayette, Maine

Note L - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association. 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, 2014.

Note M - Expenditures Over Appropriation

The following appropriations were exceeded by actual expenditures:

	Excess
General Government	$ 6,882
Solid Waste	1,011
Public Works	41,414
Public Safety	5,860

Note N - Subsequent Event

Subsequent to year end, the Town of Fayette School Department withdrew from AOS #97. The exact effect of this withdrawal on the School's budget cannot be determined at this time; however, the municipal appropriation to the School Department will be $1,001,231 for the year ended June 30, 2015, an increase of $218,196 from the appropriation for the year ended June 30, 2014. This increase is caused by the withdrawal, along with increased costs due to increased enrollment, an additional teacher, and additional staff hours.

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

Town of Fayette, Maine

For the Year Ended June 30, 2014

	Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	$ 1,400,361	$ 1,400,361	$ -
State subsidies	36,902	52,467	15,565
Maine PERS on-behalf payments	-	48,731	48,731
Miscellaneous	-	102	102
Total Revenues	1,437,263	1,501,661	64,398
Expenditures			
Current			
Regular instruction	991,362	990,592	770
Special education	149,438	133,246	16,192
Student and staff support	42,611	51,749	(9,138)
System administration	52,679	52,611	68
School administration	70,815	69,597	1,218
Transportation	131,598	109,203	22,395
Facilities maintenance	120,942	114,761	6,181
All other expenses	16,100	17,244	(1,144)
Maine PERS on-behalf payments	-	48,731	(48,731)
Debt service	22,594	14,108	8,486
Capital outlay	20,878	21,135	(257)
Total Expenditures	1,619,017	1,622,977	(3,960)
Revenues Over (Under) Expenditures	(181,754)	(121,316)	60,438
Other Financing Sources (Uses)			
Operating transfers out	-	(11,736)	(11,736)
Utilization of unassigned fund balance	181,754	-	(181,754)
Total Other Financing Sources (Uses)	181,754	(11,736)	(193,490)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ -	(133,052)	$ (133,052)
Fund balance at beginning of year		407,715	
Fund Balance at End of Year		$ 274,663	

See accompanying independent auditors' report.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of Fayette, Maine

As of June 30, 2014

	Permanent Funds	Special Revenues	Total Other Governmental Funds
Assets			
Cash	$ 34,205	$ 53	$ 34,258
Accounts receivable	-	14,008	14,008
Due from other funds	-	10,393	10,393
Total Assets	$ 34,205	$ 24,454	$ 58,659
Liabilities and Fund Balances			
Liabilities			
Due to other funds	$ 7,950	$ 14,008	$ 21,958
Accounts payable	-	-	-
Total Liabilities	7,950	14,008	21,958
Fund Balances			
Restricted	26,255	10,446	36,701
Unassigned	-	-	-
Total Fund Balances	26,255	10,446	36,701
Total Liabilities and Fund Balances	$ 34,205	$ 24,454	$ 58,659

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, 2014

	Categorical Programs	Keep Me Warm	Total
	(See page 29)		
Revenues			
Intergovernmental	$ 58,570	$ -	$ 58,570
Miscellaneous	-	5,715	5,715
Total Revenues	58,570	5,715	64,285
Expenditures	60,912	3,463	64,375
Revenues Over (Under) Expenditures	(2,342)	2,252	(90)
Other Financing Sources (Uses)			
Operating transfers in	11,736	-	11,736
Operating transfers out	-	-	-
Total Other Sources (Uses)	11,736	-	11,736
Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,394	2,252	11,646
Fund balances at beginning of year	(9,341)	8,141	(1,200)
Fund Balances (Deficit) at End of Year	$ 53	$ 10,393	$ 10,446

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, 2014

	Balance 7/1/13	Revenues	Expenditures	Transfers In (Out)	Balance 6/30/14 Unassigned	Balance 6/30/14 Restricted
Title IA - Disadvantaged	$ (6,273)	$ 16,133	$ 16,133	$ 6,273	$ -	$ -
REAP	(3,119)	4,623	4,623	3,119	-	-
Local Entitlement	(2)	27,591	29,861	2,272	-	-
Federal Grant Program	53	8,912	8,984	72	-	53
Standards Based Diploma	-	1,311	1,311	-	-	-
	$ (9,341)	$ 58,570	$ 60,912	$ 11,736	$ -	$ 53

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, 2014

	Cemetery	Worthy Poor	Conservation	Library	Total
Revenues					
Principal additions	$ 50	$ -	$ -	$ -	$ 50
Interest	38	5	6	3	52
Total Revenues	88	5	6	3	102
Expenses	-	-	-	-	-
Revenues Over Expenses	88	5	6	3	102
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Revenues and Other Sources Over (Under) Expenses and Other Uses	88	5	6	3	102
Fund balances at beginning of year	17,267	3,259	3,327	2,300	26,153
Fund Balances at End of Year	$ 17,355	$ 3,264	$ 3,333	$ 2,303	$ 26,255

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, 2014

	Salt Shed	Fire Capital	Bus Purchase	Highway Capital	Starling Hall	Town Hall	Library Reserve	Library Relocation
Revenues								
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	39	111	-	174	50	48	49	5
Total Revenues	39	111	-	174	50	48	49	5
Expenditures	-	-	-	20,744	-	-	-	-
Revenues Over (Under) Expenditures	39	111	-	(20,570)	50	48	49	5
Other Changes in Fund Balance								
Appropriation by Town Meeting	-	(4,500)	-	90,000	-	-	-	-
Total Other Changes	-	(4,500)	-	90,000	-	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Changes	39	(4,389)	-	69,430	50	48	49	5
Fund balances at beginning of year	26,011	45,347	21	(36,354)	35,872	30,673	14,564	3,961
Fund Balances at End of Year	$ 26,050	$ 40,958	$ 21	$ 33,076	$ 35,922	$ 30,721	$ 14,613	$ 3,966

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, 2014

	New Fire Station	Highway Building Repair	School Capital	Pole Barn Reserve	Educational Capital Reserve	Health Care Reserve	Wood Energy Grant	Total
Revenues								
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	13	31	15	-	221	-	-	756
Total Revenues	13	31	15	-	221	-	-	756
Expenditures	-	-	-	-	-	9,264	14,127	44,135
Revenues Over (Under) Expenditures	13	31	15	-	221	(9,264)	(14,127)	(43,379)
Other Changes in Fund Balance								
Expiration of assignment purpose	-	-	-	-	-	-	(86,481)	(86,481)
Appropriation by Town Meeting	-	-	-	-	-	-	-	85,500
Total Other Changes	-	-	-	-	-	-	(86,481)	(981)
Revenues and Other Sources Over (Under) Expenditures and Other Changes	13	31	15	-	221	(9,264)	(100,608)	(44,360)
Fund balances at beginning of year	8,598	20,243	9,742	374	148,899	16,835	100,608	425,394
Fund Balances at End of Year	$ 8,611	$ 20,274	$ 9,757	$ 374	$ 149,120	$ 7,571	$ -	$ 381,034

See accompanying independent auditor's report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Fayette, Maine

For the Year Ended June 30, 2014

Valuation		
Real estate		$ 157,661,200
Personal property		249,500
Total Valuation		$ 157,910,700
Assessment		
Valuation x Rate - $157,910,700 x 0.01375	$ 2,171,272	
Supplemental taxes	5,626	
Total Assessment Charged to Collector		$ 2,176,898
Collection and Credits		
Abatements	-	
Cash collections	2,005,533	
Total Collection and Credits		2,005,533
2014 Taxes Receivable - June 30, 2014		$ 171,365

See accompanying independent auditors' report.

PURDY POWERS & COMPANY

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, 2014, and we have issued our report thereon dated January 05, 2015, which contained an unqualified opinion on those financial statements.

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

In connection with that audit we:

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

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

130 Middle Street, Portland, ME 04101 | p 207.775.3496 | f 207.775.0176 | PURDYPOWERS.COM

Confidence in knowing.

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.

Purdy Powers & Company
Professional Association

Portland, Maine
January 05, 2015

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

Town of Fayette School Department

As of June 30, 2014

	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	$ 1,619,017	$ 1,614,082	$ 1,619,017	$ 1,570,414	$ 49,616	$ 51,928
Reconciling Items:						
Remove budgeted use of fund balance recorded as revenue	-	(160,876)	-	-	-	-
Record Maine PERS on behalf payments	-	48,731	-	48,731	-	-
Reclassify revenue and expenses between funds	-	(378)	-	11,286	11,664	-
Record additional accrued wages	-	-	-	5,430	-	-
Reverse revenues recorded in previous fiscal year	-	-	-	-	(13,967)	-
Reverse expenditures recognized in next fiscal year	-	-	-	(14,471)	-	-
Record debt payment for current year	-	-	-	14,108	-	-
Record additional revenue and expenditures	-	102	-	(785)	72	-
Additional grant revenues	-	-	-	-	22,920	-
Additional grant expenditures	-	-	-	-	-	8,984
Rounding	-	-	-	-	1	-
Amounts Reported per Audited Financial Statements	$ 1,619,017	$ 1,501,661	$ 1,619,017	$ 1,634,713	$ 70,306	$ 60,912

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

Proposed Amortization Schedule - Town of Fayette
($600,000 - 10 years - 3.99%)
Fiscal year July 1 - June 30

Date	Interest	Principal	Total Due	Remaining Balance	Total Fiscal Payments
10/1/2010				$600,000.00	
6/30/2011	$17,840.22	$0.00	$17,840.22	$600,000.00	$17,840.22
12/30/2011	$12,002.79	$51,000.00	$63,002.79	$549,000.00	
6/30/2012	$10,982.56	$0.00	$10,982.56	$549,000.00	$73,985.35
12/30/2012	$10,982.56	$53,000.00	$63,982.56	$496,000.00	
6/30/2013	$9,868.09	$0.00	$9,868.09	$496,000.00	$73,850.65
12/30/2013	$9,922.31	$55,000.00	$64,922.31	$441,000.00	
6/30/2014	$8,773.85	$0.00	$8,773.85	$441,000.00	$73,696.16
12/30/2014	$8,822.05	$57,000.00	$65,822.05	$384,000.00	
6/30/2015	$7,639.81	$0.00	$7,639.81	$384,000.00	$73,461.87
12/31/2015	$7,723.77	$59,000.00	$66,723.77	$325,000.00	
6/30/2016	$6,465.99	$0.00	$6,465.99	$325,000.00	$73,189.75
12/30/2016	$6,501.51	$61,000.00	$67,501.51	$264,000.00	
6/30/2017	$5,252.37	$0.00	$5,252.37	$264,000.00	$72,753.88
12/30/2017	$5,281.23	$63,000.00	$68,281.23	$201,000.00	
6/30/2018	$3,998.96	$0.00	$3,998.96	$201,000.00	$72,280.19
12/30/2018	$4,020.94	$65,000.00	$69,020.94	$136,000.00	
6/30/2019	$2,705.77	$0.00	$2,705.77	$136,000.00	$71,726.70
12/30/2019	$2,720.63	$67,000.00	$69,720.63	$69,000.00	
6/30/2020	$1,380.32	$0.00	$1,380.32	$69,000.00	$71,100.95
10/1/2020	$701.47	$69,000.00	$69,701.47	$0.00	
TOTALS	$143,587.20	$600,000.00	$743,587.20		$69,701.47

Attested as a True Copy by

Mark Robinson, Town Clerk

TOWN OF FAYETTE
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT

Tuesday, June 9, 2015 and Saturday, June 13, 2015

To: Brenda Leclerc, a resident of the Town of Fayette, in the County of Kennebec, State of Maine:

GREETINGS:
In the name of the State of Maine, you are required to notify and warn the voters in the Town of Fayette in the County of Kennebec, in the State of Maine, qualified by law to vote in Town affairs, to meet at Starling Hall, June 9, 2015, at 8:00 a.m., there and then to act on the following Article 1 and by secret ballot on Articles 2 as set out below, the polling hours therefore to be from eight o'clock in the forenoon until eight o'clock in the afternoon;

And, to notify and warn said inhabitants to meet at Fayette Central School in said Town on Saturday, the 13th day of June, 2015, at nine o'clock in the forenoon, then and there to act on Articles 3 through 49 as set out below, to wit:

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

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

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

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

SUGGESTED SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE FISCAL YEAR 2015-2016

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

Cost Center Summary Budget Format

ARTICLE 4 To see what sum the Fayette School Department will be authorized to expend for Regular Instruction.

Elementary Education Pre-K – Grade 5	$ 385,345.00
Middle School	$ 182,352.00
Secondary Education	$ 501,565.00
Gifted & Talented	$ 3,359.00

School Committee Recommends $ 1,072,621.00
Selectmen Recommend: $ 1,072,621.00
Budget Committee Recommend: $ 1,072,621.00

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

Elementary Education Pre-K – Grade 5	$ 36,914.00
Middle School	$ 42,532.00
Secondary Education	$ 19,000.00
Special Education Administration	$ 14,878.00
Special Services	$ 7,254.00

School Committee Recommends $120,578.00
Selectmen Recommend: $120,578.00
Budget Committee Recommend: $120,578.00

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

School Committee Recommends $0.00
Selectmen Recommend: $0.00
Budget Committee Recommend: $0.00

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

School Committee Recommends $0.00
Selectmen Recommend: $0.00
Budget Committee Recommend: $0.00

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

Guidance	$4,230.00
Health Services	$28,352.00
Improvement of Instruction	$2,728.00
Library Services	$5,581.00
Technology	$38,293.00
Student Assessments	$1,413.00

School Committee Recommends $80,597.00
Selectmen Recommend: $80,597.00
Budget Committee Recommend: $80,597.00

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

School Committee	$10,623.00
Superintendent's Office	$ 64,001.00

School Committee Recommends $74,624.00
Selectmen Recommend: $74,624.00
Budget Committee Recommend: $74,624.00

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

School Committee Recommends $ 71,755.00
Selectmen Recommend: $ 71,755.00
Budget Committee Recommend: $ 71,755.00

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

School Committee Recommends $ 123,737.00
Selectmen Recommend: $ 123,737.00
Budget Committee Recommend: $ 123,737.00

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

School Committee Recommends $ 122,059.00
Selectmen Recommend: $ 122,059.00
Budget Committee Recommend: $ 122,059.00

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

Wood Pellet Boiler	$ 12,500.00

School Committee Recommends $ 12,500.00
Selectmen Recommend: $ 12,500.00
Budget Committee Recommend: $ 12,500.00

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

Contracted Food Service	$ 17,420.00

School Committee Recommends $ 17,420.00
Selectmen Recommend: $ 17,420.00
Budget Committee Recommend: $ 17,420.00

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

PLEASE NOTE:

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

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

ARTICLE 15 To see what sum the Town of Fayette will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act **(Recommend $ 1,406,940.11)** 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 $ 1,373,173.01
Selectmen Recommend: $ 1,373,173.01
Budget Committee Recommend: $ 1,373,173.01

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

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

ARTICLE 16 Shall the Town of Fayette raise and appropriate $238,950.89 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by $238,950.89 as required to fund the budget recommended by the Fayette School Committee.

The Fayette School Committee recommends $238,950.89 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by $238,950.89

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

School Committee Recommends $ 238,950.89
Selectmen Recommend: $ 238,950.89
Budget Committee Recommend: $ 238,950.89

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

ARTICLE 17 To see what sum the Town of Fayette will authorize the Fayette School Committee to expend for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the Fayette School Department's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends $ 1,695,891.00
Selectmen Recommend: $ 1,695,891.00
Budget Committee Recommend: $ 1,695,891.00

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

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

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

School Committee Recommends $ 50,000.00
Selectmen Recommend: $ 50,000.00
Budget Committee Recommend: $ 50,000.00

ARTICLE 20 To see if the Town shall accept and appropriate the categories of estimated funds listed below to reduce the 2014-2015 Property Tax Commitment:

Vehicle Excise Taxes	$205,000
Supplemental Taxes	3,000
Interest on Taxes	$17,000
Homestead Reimbursement	$25,350
Investment Income	$1,200
Building Permit Fees/Fines	$7,200
Clerk & Agent Office Fees	$5,200
Tree Growth Reimbursement	$18,000
State Parks and Recreation	$75
Veteran's Exemption Reimbursement	$1500
Property Sale	$5,000
State Revenue Sharing	$45,752
Workers Comp Ins Proceeds	$3,000

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

**Local Road Assistance Program 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 21 To see if the Town will vote to transfer excise tax money, sum not to exceed $1,000 received from the sale of snowmobile registrations from the Department of Inland Fisheries and Wildlife to the Rainbow Riders Snowmobile Club.

Note: Past Contributions:

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

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 22 To see if the Town will vote to transfer excise tax money, sum not to exceed $3,000 received from the sale of boat registrations from the Department of Inland Fisheries and Wildlife to the 30 Mile River Watershed Association.

Note: Past Contributions:

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

Selectmen Recommend: YES
Budget Committee Recommend: YES (3 in favor-1 opposed) (St.Clair)

ARTICLE 23 Shall an amendment to the Administrative Ordinance of the Town of Fayette adopted June 14, 2008 be enacted and include the following:

Add to Article V FINANCIAL PROCEEDURES –Part B
Section 5.09 Payment of Town Real Property Taxes
New Language to be added:

f. ***The tax collector is authorized to accept payment of taxes not yet committed pursuant to Title 36 M.R.S.A., Section 506 (see article 24 below)***

g. ***Payment of real estate and personal taxes will be due twice in each fiscal year. To see if the Town will set November 30th , 2015 and April 30th, 2016 as the dates that the first (1st) and second (2nd) half of the property taxes will be due and charge interest at the maximum rate as determined by the State Treasurer on the first half of unpaid taxes after November 30th and on the second half of unpaid taxes after April 30th (see article 26)***

h. ***Pursuant to Title 36 M.R.S.A. ss 506-A the interest to be paid by the town for any taxes collected and later abated will be set to be paid by the Town at 4% lower than the charged interest rate per annum from the date of the tax payment to the date that the abated amount is refunded to the taxpayer. (See article 27) Note:***

Note: A taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the charged interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4%. Therefore if the rate charged is 7% the overpayment rate is 3%. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes. [2009, c. 434, §14 (AMD).]Section 5.17 Disposal of Town Property

a. ***Disposal of Tax Acquired Real Estate and Personal Property***
Selectmen are authorized to sell and dispose of any real estate and personal property acquired by the Town for non-payment of taxes thereon, under terms they deem advisable and to execute quit-claim deeds for such property. (See article 28)

b. ***Disposal of Surplus Municipal and School Equipment***
Selectmen are authorized to sell and dispose of any surplus municipal and school equipment under such terms as they deem advisable. (See article 29)

Section 5. 18 Acceptance of Gifts, Donations and Grants

a. ***Selectmen are authorized to accept gifts, donations and grants on behalf of the town should funds become available (See article 30)***

Section 5.19 Sale of Cemetery Plots

a. ***The selectmen are authorized to accept payments from the sale of cemetery lots. These proceeds will be added to the perpetual care trust funds. (See article 25)***

Note approval of article 23 would eliminate the necessity of having to ask and vote on articles 24-30 for this and future annual Town Meetings.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 24 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

ARTICLE 25 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.

ARTICLE 26 (Interest Charged) To see if the Town will set November 30th , 2015 and April 30th, 2016 as the dates that the first (1st) and second (2nd) half of the property taxes will be due and charge interest at the maximum rate as determined each year by the State Treasurer per annum on the first half of unpaid taxes after November 30th and on the second half of unpaid taxes after April 30th.

ARTICLE 27 Pursuant to Title 36 M.R.S.A. § 506-A the interest to be paid by the town for any taxes collected and later abated will be set to be paid by the Town on taxes paid and later abated at 4% lower than the rate of charged interest per annum from the date of the tax payment to the date that the abated amount is refunded to the taxpayer. (See article 27)

Note: A taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the charged interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4%. Therefore if the rate charged is 7% the overpayment rate is 3%. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes. [2009, c. 434, §14 (AMD).]Section 5.17 Disposal of Town Property

ARTICLE 28 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.

ARTICLE 29 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.

ARTICLE 30 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.

ARTICLE 32 To see if the Town will vote to raise and appropriate from taxation the sum of $289,311 to support the General Government budget. Total expense to authorize $289,311.

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

Estimated Summary of Accounts:

	Last Year	Proposed
Selectmen Stipend	$3,750	$3,750
Selectmen Payroll Tax	$287	$287
Town Manager Payroll	$53,669	$54,474
Town Manager Payroll Tax	$4,106	$4,167
Town Manager Health Ins.	$18,076	$9,950
Town Office Staff Payroll	$57,026	$57,888
Town Office Payroll Tax	$4,235	$4,428
Town Office Health Ins.	$5,963	$5,304
Code Enforcement Payroll	$20,200	$20,503
Code Enforcement Payroll Tax	$1,545	$1,568
General Operations	$25,047	$32,996
Assessing	$20,300	$21,000
Record Preservation/Mapping	$1,000	$1,800
Elections	$1,077	$1,000
General Assistance	$3,000	$3,000
Senior Spectrum	$500	$1000
Planning Board	$100	$100
Legal Services	$7,000	$3,000
Audit	$7,000	$6,250
Town Office Heating Fuel	$1,400	$1,400
Starling Hall	$5,000	$3,950
KVCOG MMA memberships	$4,387	$4,488
Insurance	$35,300	$35,700
Veteran's Memorial	$265	$238
Keep Me Warm	$10,392	$10,707

Selectmen Recommend: $289,311
Budget Committee Recommend: $289,311

ARTICLE 33 To see if the Town will vote to raise and appropriate from taxation the sum of $85,935 to support the Public Safety budget. Total expense to authorize $85,935

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

Summary of Accounts:		Last Year	Proposed
	Fire Protection	$53,182	$53,182
	Rural Patrol	$6,000	*$6,000*
	Street Lights	$425	$500
	Ambulance	$9,120	$9,120
	Dispatch	$11,199	$12,230
	Animal Control	$2,891	$2,891
	Humane Society	$1,812	$1,812
	Supply	$ 200	$ 200

Selectmen Recommend: $85,935
Budget Committee Recommend: ***$79,935 (3 in favor -1 opposed) (Swimm)***

ARTICLE 34 To see if the Town will vote to raise and appropriate from taxation the sum of $11,459 to support the Recreation and Cultural Services budget Total expense to authorize $11,459.

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

Estimated Summary of Accounts:		Last Year	Proposed
	Books	$2,750	$2,750
	Staff	$2,300	*$2,584*
	Operations	$5,876	$5,925
	Recreation	$200	$200

Selectmen Recommend: ***$11,459 (4 in favor-1 opposed) (Morrison)***
Budget Committee Recommend: $11,459

ARTICLE 35 To see if the Town will vote to raise and appropriate from taxation the sum of $442,672 to support the Public Works budget. Total expense to authorize $442,672

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Public Works	$473,512	$338,505	$369,697	$444,019	$428,845	$438,865	$447,672

Estimated Summary of Accounts:		Last Year	Proposed
	Staff Payroll	$110,000	$111,650
	Staff Payroll Tax	$8,415	$8,541
	Staff Health Insurance.	$7,800	$8,036
	General Operations	$13,200	$13,258
	Signs	$1,000	$1,000
	Equipment Repair/Maintenance	$25,000	$28,000

Sand	$17,250	$17,250
Gravel	$31,500	$31,500
Pavement Maintenance	$141,166	$138,340
Rental/Hired Equipment	$2,500	$15,000
Clothing	$800	$800
Hay	$500	$500
Fabric	$500	$500
Culverts	$2,000	$3,000
Discretionary Equipment Purchase	$1,000	$2,000
Salt	$23,000	$23,000
Radio/Repair	$200	$200
Training	$200	$200
Supplies	$8,000	$8,000
Motor Fuel	$30,000	$22,697
Cemeteries	$5,000	$10,500
Soldiers Memorial	$100	$100

Budget Committee Recommend: $442,672
Selectmen Recommend: $442,672

ARTICLE 36 To see if the Town will vote to authorize the purchase of new equipment, for Public Works and enter into a 6 year financial note requiring an estimated future appropriation of $28,000 per year beginning in fiscal 2016-2017. Total expense to authorize $180,000

Note: The Public Works Department has 4 single axle dump/plow trucks and one 1 ½ ton vehicle.

2010 International Dump/Plow Truck	***mileage as of 4/27/15***	***35191***
2004 F550 Dump/Plow Truck (1 1/2ton)	***mileage as of 4/27/15***	***83974***
2001 Freightliner Dump/Plow Truck	***mileage as of 4/27/15***	***70641***
1999 Sterling Dump/Plow Truck	***mileage as of 4/27/15***	***92826***
1995 Ford Dump/Plow Truck	***mileage as of 4/27/15***	***101089***

This proposal would involve the trade-in of both the 2004 and 1995 trucks and Swenson Sander to negotiate the lowest possible cost to the Town for a new wheeler plow truck with new plow equipment, sander and a used utility truck and quick switch plow.

ARTICLE 37 Shall the Town vote to raise and appropriate from taxation the sum not to exceed $180,000 to support the following vote to be adopted?

VOTED: (1) That a capital improvement project consisting of the repair, rebuilding and reconstruction of Town roads is hereby approved; and

(2) That a sum not to exceed $984,000 is hereby appropriated to provide for the costs of said improvement project; and

(3) That to fund said appropriation, the Treasurer and the Chair of the Board of Selectmen, are hereby authorized to issue, at one time or from time to time, general obligation securities of the Town of Fayette, Maine (including callable securities, with or without premium, and including temporary notes in anticipation of the sale thereof), in an aggregate principal amount not to exceed $984,000; and

(4) That the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, form(s) and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, is hereby delegated to the Treasurer and the Chair of the Board of Selectmen.

FINANCIAL STATEMENT

1. Total Town Indebtedness

   a. Bonds outstanding and unpaid. . .
      $384,000 2010 Road Bond (to be refinanced as part of this action if approved)
      $19,627 2009 Truck Lease Purchase (2010 International Plow Truck) (scheduled to be paid in 2015-16 FY)
   b. Bonds authorized and unissued. $0
   c. Bonds to be issued if this article is approved $984,000

2. Costs

At an estimated maximum annual debt service not to exceed $180,000 and interest rate not to exceed 2.00% for a 6-year maturity, by example a local bank provided the following estimated costs for this bond issue if at a 2.00% interest.

Principal $984,000
Interest $56,480
Total Debt Service. $1,040,480

3. Validity

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

Mark Robinson
Town Manager/Treasurer

Explanation: This request requires taxpayers to fund an annual debt service not to exceed the sum of $180,000 per year for 6 years. Funding will support major road improvement work during the 2016 and 2017 construction seasons: Below are roads that need to be addressed with estimated costs.

Moose Hill Road	.87 Miles	$77,392
North Road	1.76 Miles	$190,335
Lovejoy Pond Road	1.40 Miles	$126,207
Lovejoy Shores Drive	1.25 Miles	$141,356
Richmond Mills Road	1.60 Miles	$138,664

- Bonding provides the opportunity to accomplish significant road improvement work while keeping the annual tax burden increase to a minimum.

- Interest rates are historically low and liquid asphalt pricing is a volatile commodity tied to the petroleum market and is currently trending downward.

- Current road conditions are deteriorating quickly due to severe frost and thaw cycles.

- The opportunity to optimize the value of Town funds previously invested in roads decreases with every passing year.

- The Town current debt load is $403,627:

  $384,000 2010 Road Bond (to be refinanced as part of this action if approved)
  $19,627 2009 Truck Lease Purchase of the 2010 International is paid off in 2015-16.

Budget Committee Recommend: YES
Selectmen Recommend: YES

ARTICLE 38 To see if the Town will vote to raise and appropriate from taxation the sum of $117,016 to support the Municipal Debt Service budget for a total expense to authorize $117,016.

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

Estimated Summary of Accounts:

Last Remaining Payment for 2010 Plow Truck	(4.26%)	$19,627	(To be paid off in FY 15-16)
Road Bond	*(3.99%)*	*$73,462*	*(To be paid off in FY 19-20)*
(Not needed if Article 37 is approved)			

Budget Committee Recommend: $93,089
Selectmen Recommend: $93,089

ARTICLE 39 To see if the Town will vote to raise and appropriate from taxation the sum of $36,000 to support the Solid Waste budget. Total expense to authorize $36,000

MUNICIPAL EXPENDITURES	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
Solid Waste	$30,000	$33,500	$31,500	$35,000	$37,000	$36,000	$36,000

Estimated Summary of Accounts:

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

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

ARTICLE 40 To see if the Town will vote to raise from taxation $25,000 dollars to support the Employee Health Care Reserve Account for the high deductible plan instituted three years ago for the 4 municipal employees that receive health insurance. *Note: The chart below gives the history of impact and benefit:*

Ins Package	2012	2013	2014	2015	TOTALS
Office-Emp	$ 8,641	$ 7,706	$ 6,820	$ 4,820	
Office-TM	$ 19,802	$ 13,848	$ 18,088	$ 12,428	
PW-Emp	$ 17,427	$ 9,567	$ 9,973	$ 8,036	
Totals	$ 45,870	$ 31,120	$ 34,881	$ 25,284	
HRA Contribution		$ 18,000		$ 8,000	
HRA Utilization		$ 3,165	$ 12,029		
HRA Remaining					$ 10,807
COMPARED TO MMEHT-POS C	$ 54,667	$55,031	$ 58,107	$65,262	
Savings Realized	$ 8,797	$ 23,911	$ 23,226	$ 39,978	$ 95,912
LESS HRA USE					$ 15,193
TOTAL SAVINGS					**$ 80,719**

Budget Committee Recommend: $25,000
Selectmen Recommend: $25,000

ARTICLE 41 To see if the Town will vote to carry forward unexpended **"Keep Me Warm"** funds raised throughout the year as will be determined with the completion of the financial audit for the year ending June 30th 2015.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 42 To see if the Town will vote to carry forward unexpended **"Save Starling Hall"** funds raised throughout the year as will be determined with the completion of the financial audit for the year ending June 30th 2015.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 43 To see if the Town will vote to carry forward unexpended **Comprehensive Plan Update** funds as will be determined with the completion of the financial audit for the year ending June 30th 2015.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 44 To see if the Town will vote to transfer **from** the **"Hales Pond"** account **to** the town undesignated fund balance **"surplus"** all refunds to donors that have been issued by the Town and paid out of the general fund as determined by the financial audits for years ending June 30th 2012, 2013, 2014 and as will be determined with the completion of the financial audit for the year ending June 30th 2015.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 45 To see if the Town will vote to transfer up to $5,850 **from** the **"Town Office Reserve Account"** **to** the town undesignated fund balance "surplus" the fee for the Town Office Space Needs Analysis as will be determined with the completion of the financial audit for the year ending June 30th 2015.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 46 To see if the Town will vote to transfer up to $3,850 **from** the **"Starling Hall Reserve Account"** **to** the town undesignated fund balance "surplus" the fee for the Starling Hall feasibility study as will be determined with the completion of the financial audit for the year ending June 30th 2015.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 47 To see if the Town will vote to transfer **from** the **"Fire Equipment Reserve Account"** **to** the Fire Department 15-16 budget the sum not exceed $3,100 for the purchase of new SCBA equipment to replace malfunctioning equipment.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 48 To see if the Town of Fayette will vote to increase the Property tax levy limit established for Fayette by State Law in the event that the municipal budget approved under the preceding articles will result in a property tax commitment that is greater than the property tax levy limit. This year's LD 1 calculation allowed $9,000 in new municipal spending.

Selectmen Recommend: YES
Budget Committee Recommend: YES

ARTICLE 49 Motion to Adjourn.

Given under our hands this 28th day of May, 2015.

_____
Berndt Graf

_____
Ken Morrison

_____
Jon Beekman

_____
Mary Wright

_____
Joseph Young

By virtue of the written Warrant to me directed, I have notified and warned the inhabitants of the Town of Fayette, qualified to vote in Town affairs, to assemble at said time and place, and for the purposes therein named, by posting an attested copy of said Warrant at the Fayette Country Store, Underwood Memorial Library, Fayette Central School, and Fayette Town Office the same being public and conspicuous places within said Town, on the 28th of May, 2015 being at least seven days before the meeting.

Brenda Leclerc

Brenda Leclerc, Resident