

2016

# Annual Report Wayne, Maine for the Year Ending June 30, 2016

Wayne (Me.). Municipal Officers

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# **ANNUAL REPORT**

## **WAYNE, MAINE**



**FOR THE YEAR ENDING  
JUNE 30, 2016**

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**\*\*Note: A complete copy of the audit and notes to financial statements are on file at the Town Office (48 Pond Road) and online ([www.waynemaine.org](http://www.waynemaine.org)) for inspection.**

## Annual Town Report Dedication

Every year, the Wayne Board of Selectmen is given the distinct task of recognizing an individual, individuals or organization that has demonstrated true community spirit and contributed much to the shaping of our wonderful community of Wayne. This year's dedication of the Annual Town Report will be awarded to several amazing residents. These residents, through their unlimited time, energy, and devotion, have given much to the betterment of our community. This honor has been awarded to: Heather Black Thelma Boynton, Stefan Pakulski and Ron Merrifield.

**Heather Leigh Black**, was born in Bangor, ME on January 2, 1991 and died at her family's home in Wayne on May 8, 2016 after a courageous battle with breast cancer. Moving to Wayne at the age of four, her childhood was filled with family, friends, love, fun, and adventure. She attended Wayne Elementary School and graduated from Maranacook Community School in 2009. She was a People to People Student Ambassador to Greece, Italy and France at the age of 13, a member of the National Honor Society, and an accomplished swimmer representing Maranacook High School and the Kennebec Valley YMCA. Heather attended the University of Maine at Orono earning a Bachelor's Degree in Child Development in Family Relations, graduating in 2013. Most recently she had attended Kaplan University taking classes towards a master's degree in Public Health. Throughout high school and college she worked as a lifeguard and swim instructor, teaching *Baby and Me* classes being her favorite. For the past three years Heather worked for Maine Family Planning. Gregory and Amy (Cushman) Black will always fondly remember their daughter Heather with her sister Amanda sitting on the porch of the Androscoggin Yacht Club, eating dinner, swimming, and having lively conversations while watching the sun set across the lake. The Selectboard chose Heather because she was an inspiration to the community while she battled cancer. Her story brought the community together to rally around her and her family.

**Thelma Mae Boynton (Tootie)**, was born on August 3, 1915 and lived a long life until age of 100 years old, where she died in her sleep in Winthrop on January 17, 2016. We would like to honor one of our oldest living residents who saw more changes in Wayne over the years than most people. Thelma (Tootie) was born in 1915, one of nine children, to parents Charlie and Mary Lovejoy. She grew up on the old homestead on the Maxim Road. Thelma married Henry C. Boynton, also of Wayne, and they built a little house at the end of the Green True Road. In 1943 they moved into the Verrill farmhouse on the Besse Road, where she lived until she went to live in a nursing home in Winthrop. Her great grand-daughter Alicia Emery and her husband Trent and their family live and farm today in the old home stead. Thelma lived the good life of a farmer's wife, growing all of their own food and preserving it. She loved flowers and gardening. Their daughter Nancy Lee Boynton Kenney still lives on the adjacent property on Besse Road. Thelma was active in the Wayne Community Church, and typed the newsletters back in the 1950's. The Selectboard chose Thelma because of her long age and her long connection to the community. She and her family have lived multiple generations.

**Stefan Matthew Pakulski**, was born on December 17, 1958, and lived a full life until he passed away unexpectedly on March 5, 2016. The Selectboard felt compelled to honor Stefan because he was a special Wayne person who made an impression on many people in town because of his community spirit, deep connection, love for Wayne and its people. Stefan was a native son of Wayne, the son of John Robert Pakulski and Ruth Ault. He was fortunate to grow up in Wayne with a childhood of fun and adventures on Morrison Heights with his many cousins, siblings and friends.

After years of education, work and travel, Stefan fulfilled a lifelong dream of returning to live in Wayne with his wife Lynette Johnson and their two children at his childhood home on Morrison Heights. Though he worked as a town manager for the Towns of Readfield and Hallowell, he was visible around Wayne. When not working he could be seen coaching soccer and/ or baseball, marching in the parades, serving as Wayne's representative on the Regional School Board, painting the Yacht Club and attending a Sustain Wayne meeting. He also shared his musical talents and sang in the choir at the Wayne Community Church. Stefan could be seen around town cheerfully stopping and chatting with whoever he met along the way. He was a good listener and friend to all. His involvement in the community reached many organizations and many people; he certainly left an indelible mark on Wayne.

**Ronald E. Merrifield**, was born in Limington, ME on January 23, 1933 and died at the Veterans Hospital at Togus on May 4, 2016. Ron was a proud US Navy Veteran. Ron's love for animals led him to serve as Wayne's animal control officer for 30 years. The Selectboard wanted to recognize Ron due to his many years' service to the Wayne community. He will be remembered for his colorful stories about Wayne's people, community and his many experiences about his many adventures as animal control officer.

The Town of Wayne recognizes and appreciates Heather, Thelma, Stefan, and Ronald for his community spirit and volunteerism.

On behalf of a grateful community, the Board of Selectmen is proud to extend their deep appreciation and gratitude to these remarkable individuals for their many years of volunteer work and instilling a true sense of community spirit.

**Photo Provided by: Amy Black, Alicia Emery, Lynette Johnson, Larry Merrifield**

**TOWN OFFICIALS**  
**July 1, 2016**

**Elected Town Officials**

**Board of Selectmen/Assessors and Overseers of the Poor [3YR-Elected]**

Stephanie Haines, Vice Chair	Term Expires in 6/30/2018
Jonathan Lamarche	Term Expires in 6/30/2018
Gary Kenny, Chair	Term Expires in 6/30/2017
Don Welsh	Term Expires in 6/30/2017
Trent Emery	Term Expires in 6/30/2019

**Budget Committee**

**[5YR-Elected]**

Dallas Folk, Chair	Term Expires in 6/30/2018
James Perkins	Term Expires in 6/30/2018
Susan Reynolds (Amy Cushman Black)	Term Expires in 6/30/2018
David Stevenson	Term Expires in 6/30/2018
Chris McKee	Term Expires in 6/30/2017

**RSU #38 School Board**

**[3YR-Elected]**

Gary Carr	Term Expires in 6/30/2018
Joan Farrar	Term Expires in 6/30/2017

**School Committee**

**[3YR-Elected]**

Stan Davis	Term Expires in 6/30/2018
Joan Farrar	Term Expires in 6/30/2017
Theresa Kerchner	Term Expires in 6/30/2019

**Moderator**

**[1YR-Elected]**

Douglas Stevenson	Term Expires in 6/30/2017
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**Appointed Town Officials**

**Animal Control Officer**

Mark Birtwell

**Assessor Agent (RJD Appraisal)**

Matt Caldwell

**Code Enforcement Officer and Local Plumbing Inspector**

Kenneth Pratt

**E-911 Addressing Officer**

Bruce Mercier

**Fence Viewer**

Charles King

**Fire Department**

Andrew Knight, **Fire Chief Emeritus**

Bruce Mercier, **Fire Chief, Fire Warden and Emergency Management Director**

Taylor Stevenson, **Deputy Fire Chief and Fire Warden**

James Welch, **Assistant Fire Chief and Fire Warden**

Mark Bachelder

Andy Blais

Steve Booth

Jillian Booth

John Christopher

Elaine Christopher

Bill Coolidge

Pauline Coolidge

Tim Sullivan

**Tax Collector**

Dawna Gardner

**Town Clerk, Registrar of Voters**

Cathy Cook

**Town Manager, General Assistance Administrator, Health Officer and Road Commissioner**

Aaron Chrostowsky

**Treasurer**

Bruce Mercier

**Wayne Village Dam Keeper**

Wayne Bryant

**Boards, Commissions, and Committees**

**Archival Board**

Leo Behrendt

Judy Danielson

Carroll Paradis

Gerry Paradis

*Vacancy*

**Board of Appeals**

David Ault  
Anne Huntington  
Theresa Kerchner  
*Vacancy*  
*Vacancy*

**Cemetery Association**

Peter Ault  
Warren Davenport, President  
George Draper, Secretary  
Ken Foss, Sexton  
Tom Fylstra, Treasurer  
Britt Norton  
*Vacancy*

**Cobbosse Watershed District Trustee**

Jane Andrews

**Conservation Commission**

Leslie Burhoe  
Pamela Green  
Anne Huntington  
Lloyd Irland  
Leslie Latt, Chair  
Bill Messer  
Ken Spalding

**Farmers' Market Committee**

Tammy Birtwell  
Leslie Burhoe  
Jane Davis  
Sandra Dwight-Barris  
Theresa Kerchner  
Emily Perkins, Emeritus

**Memorial Day Committee**

David Ault  
Peter Ault  
Ernie Farrar  
Doug Stevenson  
Holly Stevenson  
Don Welsh



**Open Space Committee**

Chris Cushman  
Lloyd Irland  
Margaret Lane  
Stephen McLaughlin  
Bruce Mercier  
Ken Spaulding  
Ford Stevenson

**Planning Board**

Kristin Angell, Alternate  
Laura Briggs, Alternate  
Fred Duplisea  
Seth Emery  
Reed Lee  
Steve McLaughlin  
Ford Stevenson, Chair

**Readfield/ Wayne Solid Waste Committee**

Mark Birtwell  
Mary Farnham  
Stephanie Haines, Selectboard Representative

**Recreational Sports Committee (former Wayne Athletic League)**

Chris Bennett  
Chase Morrill  
Nicole Perry  
Rebecca Reynolds  
Dave Webb

**30-Mile River Watershed Association Representative**

Robert Stephenson

**Ladd Recreation Committee**

Lincoln Ladd – Permanent  
Gloria Williams Ladd - Permanent  
Chris Bennett  
Sharon Bonney  
Janet Crane  
George Dragonetti  
Chase Morrill  
Jennifer St. Pierre  
Tom Wells

**Ladd Recreation Center Director**

Donna Freeman

## TOWN MANAGER'S REPORT

To the Citizens of the Town of Wayne:

This report will address the current state of the Town and discuss the future needs of the Town of Wayne.

### **Administrative Services**

The Town of Wayne remains in excellent financial condition as stated by our Independent Audit Report (See Independent Auditor's Report enclosed). The Town's Undesignated Fund Balance or "Surplus Funds" is just below the recommended level of 25 percent of total annual expenditures (current level is 22 percent). This year you will notice on the ballot, the use of surplus funds to assist the Town with funding several capital reserve funds and lessening the tax impact on all taxpayers.

**This year the Board of Selectmen's Proposed Operating and Capital Budgets recommended a \$1.44 cent increase in the mill rate (+10%). This budget also recommends total appropriations which includes town, school and county budgets of +\$89,331 more than last year's budget (+3%). However, it is important to note, this proposed budget recommends a municipal expenditures side of the budget (town-only expenses) -\$59,032 (-5%) less than last year's budget. However, this proposed budget projects non-property tax revenues including municipal fees and state revenues to decrease in the amount of -\$167,780 over last year's budget (-24%). For an average property tax payer (based on median home value of \$182,900) this will amount to a \$264 increase in their property tax bill.**

### **Highway**

The Highway Department maintains over 30 miles of paved and gravel roads. The Town bid out Winter Highway Maintenance and Winter Lot Maintenance contracts. Bruen Construction won both contracts. The Town bid out the roadside mowing contract. Birtwell Farms won the contract.

The Town contracted with All States Asphalt to reclaim and pave Mt. Pisgah Road. Bruen Construction completed all the required prep for paving work including ditching and culvert replacement. Stevenson Solutions removed any necessary brush and trees in the Town's Right-of Ways to improve line of sight as part of the prep for paving. The Town made substantial improvements to the Lord Road near the end of the pavement by widening the road and improving drainage.

On the ballot, this year, we are asking for continued support of the Town's 10-Year Road Financing Plan. This Plan recommends borrowing for the first five years, then back to capital reserve funding. This year we bid out our paving earlier to get a more favorable pricing and scheduling. Also, we are proposing to pave the Lovejoy Pond Road, Gott Road, Memorial Park Lane and Lake Street from the Fayette Town Line to Walton Road intersection.

Also, we are recommending funding for the Road Reconstruction and Paving Capital Reserve Fund from \$50,000.

### **Public Safety**

The Town of Wayne has excellent public safety services anchored by the hard work and dedication of the Wayne Volunteer Fire Department. The Town renewed contracts with the Winthrop Ambulance, Somerset County for 911 Dispatch Services, the State for Rural Law Enforcement Patrol Dispatch Services, and the Kennebec Valley Humane Society for Animal Sheltering Services.

On the ballot this year, the Fire Department is requesting \$30,000 from the Fire Truck Reserve Fund. and is intended to be set aside for the replacement of our aging fleet of fire trucks sooner.

### **Recreation**

On the ballot this year, the Ladd Recreation Center is requesting \$10,000 for the rehabilitation of both the tennis and basketball courts. The Ladd Charitable Corporation is paying for the third of the cost. The Town is applying for funds from the Land and Water Conservation Fund to help paying the cost of the rehabilitation of both the tennis and basketball courts.

### **Solid Waste**

The Town of Wayne is served well with our interlocal agreement with the Town of Readfield in sharing their Transfer Station with Wayne.

This year, we renegotiated terms of the interlocal agreement to allow Fayette into the Transfer Station, and changed the funding formula from 50 percent of operating costs to basing the real property valuation for each member town. Despite the additional costs of adding another community, we are saving \$31,732 (-28%).

I would like to thank the Board of Selectmen for their continued support and their dedicated service to the community. I would also like to thank all the volunteers and town staff who strive to make Wayne a better place to live, work, and play. If you have any questions, please don't hesitate to contact me at the Town Office, by telephone at (207) 685-4983 or by email at [townmanager@waynemaine.org](mailto:townmanager@waynemaine.org). I hope to see you around Town!

Sincerely,  
Aaron Chrostowsky  
Town Manager

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21<sup>st</sup> Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Wayne and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins

United States Senator

ANGUS S. KING, JR.  
MAINE

1121 Forest Street, Office 700, Bangor  
02021-2349-6354  
Website: [www.king.senate.gov](http://www.king.senate.gov)

## United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Wayne,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

AUGUSTA  
4 General Drive, Suite 11  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
302 Harlow Street, Suite 2035  
Bangor, ME 04401  
(207) 545-8000

PRESQUE ISLE  
185 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-6124

SCARBOROUGH  
385 US Route 1, Suite 117  
Scarborough, ME 04074  
(207) 884-1888

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." The signature is written in a cursive, flowing style.

Angus S. King, Jr.  
United States Senator

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

Town of Wayne  
48 Pond Road  
Wayne, ME 04284

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

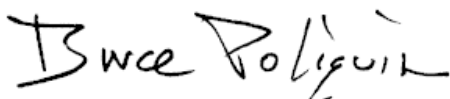
I am absolutely thrilled that, after a months-long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968)—or visit my website at [Poliquin.House.Gov](http://Poliquin.House.Gov).

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

Best wishes,



Bruce Poliquin, Member of Congress





## **Annual Report to the Town Of Wayne**

A Message from Senator Garrett Mason

Dear Friends and Neighbors:

This year marks the beginning of my fourth term in the Maine Senate. It has been an honor working on your behalf to make Maine an even better place to live, work and conduct business.

In November, the Senate Republican caucus reelected me to serve as Senate Majority Leader during the 128<sup>th</sup> Legislature. Additionally, I will be serving as Chair of the Veterans and Legal Affairs Committee. I look forward to serving in my leadership role and the responsibility of serving as chair of the VLA Committee.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved funding for new drug enforcement agents, and also provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to this widespread problem.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Lisbon Falls at 577-1521, in Augusta at 287-1505, or by e-mail at [Garrett.Mason.maine.gov](mailto:Garrett.Mason.maine.gov).

Sincerely,

Garrett P. Mason  
State Senator



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

**Gary Hilliard**

511 Dunn Rd  
Belgrade, ME 04917  
Office Phone: (207) 287-1440  
[Gary.Hilliard@legislature.maine.gov](mailto:Gary.Hilliard@legislature.maine.gov)

January 2017

Dear Friends and Neighbors,

It has been an incredible honor and privilege to represent you in The House of Representatives during the 127<sup>th</sup> Maine Legislature. Thank you for electing me to a second term as your State Representative. In the 128<sup>th</sup> Legislature, I will serve as the ranking House Republican on the Joint Standing Committee on Taxation.

Although, this is a new committee to me, I am confident we will do what is the best for the State as a whole. The taxation committee, oversees a multitude of topics such as: Bureau of Revenue Services and State Property Tax Review Board; state and local taxes; tax exemptions and credits; taxpayer relief programs; property valuation and assessment; tax increment financing; municipal revenue sharing; taxation of unorganized territories; and tree growth and other current use tax issues. I look forward to working with the members of the committee to prepare meaningful legislation for Maine. Often times removing a rule or law has a more positive impact than creating one.

One of the most rewarding components of the job is being able to help constituents when they get bogged down attempting to navigate the bureaucracy of various government programs and agencies. Feel free to contact me if I can be of assistance in any way. The best way to contact me is via e-mail, at [Gary.Hilliard@legislature.maine.gov](mailto:Gary.Hilliard@legislature.maine.gov), or by **phone** which is **287-1440**. I do a weekly State News Update via e-mail which many people find to be useful for learning about state issues that affect their personal and business lives. I would love to add you to the newsletter list, and of course you may unsubscribe at any time.

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

Sincerely,

Gary Hilliard, State Representative



30 Mile River Watershed Association  
P.O. Box 132, Mount Vernon, ME 04352  
(207) 860-4043 [info@30mileriver.org](mailto:info@30mileriver.org) [www.30mileriver.org](http://www.30mileriver.org)

March 10, 2017

Aaron Chrostowsky  
Wayne Town Office  
48 Pond Road  
Wayne, Maine 04284

Dear Aaron,

Please accept this request by the 30 Mile River Watershed Association (30MRWA) for financial assistance from the Town of Wayne in the amount of **\$5,000** this year. This funding will support our highly successful programs that protect Wayne's lakes within the 30 Mile River Watershed, 20% of which is in the Town of Wayne. These programs include our Youth Conservation Corps, Courtesy Boat Inspections, water quality monitoring, technical assistance for roads, and the Invasive Plant Patrol, which all protect water quality in Androscoggin Lake, Pocasset Lake, and Lovejoy Pond. Additionally, this funding will support planning for watershed surveys on Lovejoy Pond and Pocasset Lake to identify erosion threats that are polluting our lakes. Protecting water quality protects property values, the town's tax base, and a public resource, therefore benefiting all Wayne residents, not only shorefront property owners.

30MRWA's income for 2016 was \$129,363 and expenses were \$135,887. Income sources included contributions from individuals and corporations (45%), grants (26%), coalition members (25%), and other (4%). The Town of Wayne, one of these coalition members, contributed \$5,000 last year, 3.8% of total income. This Town support is critical to protect the watershed and has been vital to the organization's success leveraging grants and contributions from individuals and other coalition members.

The lakes in this region contribute to the beauty of our communities and are a natural treasure that must be preserved. The 30 Mile River Watershed Association has demonstrated success in protecting these lakes through our programs. Financial support and leadership from the Town of Wayne will enable us to continue this work, thereby providing critical environmental protection, raising community awareness about the threats to water quality, and educating the next generation of environmental stewards. Thank you for your support.

Sincerely,

A handwritten signature in black ink that reads "Lidie Robbins". The signature is written in a cursive, flowing style.

Lidie Robbins, Executive Director



## Androscoggin Lake Improvement Corporation

P.O. Box 307

Wayne, ME 04284

[www.androscoggin.org](http://www.androscoggin.org)

*Like us on Facebook*

Dear Citizens of Wayne:

The Androscoggin Lake Improvement Corporation (ALIC) thanks the village of Wayne for your continued support and contribution to our mission which is primarily to protect and preserve our beautiful natural resource. If you did not know already, ALIC provides the following services:

- Water quality monitoring program.
- Courtesy Boat Inspections.
- Invasive Plant Patrol “Eyes on the Water”.
- Loon counts and Loon response program.
- Lake Smart program which encourages landowner stewardship practices.
- Improvements to signage around the lake to encourage boating safety and protecting wildlife.
- Boating safety education program.

Other efforts to accomplish the ALIC mission include encouraging lake property owners to improve aging and/or inadequate septic systems; Introduction of best management practices within the watershed, particularly where run-off is concerned; Promotion of loon productivity through artificial nesting platforms; Partnerships with 30 Mile River Watershed Association, and the Volunteer Lake Monitoring Program (VLMP), and improved communication with ALIC members and the community at large with the goal of increasing personal and responsible stewardship of our natural resources.

Everyone is welcome to our informative annual meeting on August 19, 2017 at the Androscoggin Yacht Club from 8:30 to 10:30 am. This year’s keynote speaker is Maggie Shannon, Maine Lakes Society, who will talk about the “LakeSmart” program.

Sincerely,

Don Welsh  
ALIC President

## Assessor's Report

I have enjoyed serving the Town of Wayne as its Assessors Agent over the last year. I am available at the Town Office typically the fourth Monday of the Month. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 100% of market value.

### PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

#### HOMESTEAD EXEMPTION CHANGES FOR 2017 (TY18)

Beginning in 2017 (TY18) the homestead exemption will increase from \$15,000 to \$20,000. To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

#### VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

\*IMPORTANT CHANGES FOR VETERANS EXEMPTIONS IN 2016, the Law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27<sup>th</sup>, 1961 and before May 8<sup>th</sup>, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27<sup>th</sup>, 1961 and before May 8<sup>th</sup>, 1975, regardless of number of days.

\*\*Veterans that previously did not qualify under the old law requirements that now qualify under the new law requirements must re apply to the Assessor's office prior to April 1<sup>st</sup> of the year it will go into effect.\*\*

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

#### BLIND EXEMPTION

Residents of Wayne who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,

Matthew Caldwell CMA  
Assessors Agent

**2016 MUNICIPAL TAX RATE CALCULATION FORM**

*Municipality:* Wayne

**BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

1. Total Taxable Valuation of Real Estate	1	180,284,800
2. Total taxable valuation of personal property	2	805,800
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3	181,090,600
4. (a) Total exempt value for all homestead exemptions granted	4(a)	5,130,000
(b) Homestead exemption reimbursement value	4(b)	2,565,000
		<small>(Line 4(a) multiplied by .5)</small>
5. (a) Total exempt value of all BETE qualified property	5(a)	494,400
(b) The statutory standard reimbursement for 2016 is 50%	5(b)	247,200
Municipalities with significant personal property & equipment		<small>(line 5(a) multiplied by 0.5)</small>
may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.		
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6	183,902,800

**Assessments**

7. County Tax	7	187,624.68
8. Municipal Appropriation	8	1,160,997.00
9. TIF Financing Plan Amount	9	2,462.00
10. Local Educational Appropriation <b>(Local Share/Contribution)</b>	10	2,033,394.00
<small>(Adjusted to Municipal Fiscal Year)</small>		
11. Total Assessments (Add lines 7 through 10).....	11	3,384,477.68

**ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing.....	12	45,519.00
Other Revenues: <small>(All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement)</small>	13	621,998.00
14. Total Deductions (Line 12 plus line 13).....	14	667,517.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	2,716,960.68

16.	2,716,960.68	X	1.05	=	2,852,808.71	Maximum Allowable Tax
17.	2,716,960.68	/	183,902,800	=	0.014774	Minimum Tax Rate
18.	2,852,808.71	/	183,902,800	=	0.015512	Maximum Tax Rate
19.	181,090,600	X	0.014830	=	2,685,573.60	Tax for Commitment
			<small>(Selected Rate)</small>		<small>(Enter on Page 1, line 13)</small>	
20.	2,716,960.68	X	0.05	=	135,848.03	Maximum Overlay
21.	2,565,000	X	0.014830	=	38,038.95	Homestead Reimbursement
			<small>(Selected Rate)</small>		<small>(Enter on line 8, Assessment Warrant)</small>	
22.	247,200	X	0.014830	=	3,665.98	BETE Reimbursement
			<small>(Selected Rate)</small>		<small>(Enter on line 9, Assessment Warrant)</small>	
23.	2,727,278.53	-	2,716,960.68	=	10,317.85	Overlay
	<small>(Line 19 plus lines 21 and 22)</small>				<small>(Enter on line 5, Assessment Warrant)</small>	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

## **Cary Memorial Library July 1, 2015 - June 30, 2016**

The Cary Memorial Library continues to welcome Wayne area folks to enjoy its collections (featuring books, magazines, audiobooks, DVDs, and historical collections) and services (free Wi-Fi, public use computers and printers, and a copier) and events for all ages. Now in its 4th year of use, we can see that our restoration and revitalization of the Williams House has made it a favorite community gathering place where visitors enjoy book sales, presentations, and social gatherings as well as the site of the library's Cary Festival & Lobster Roll Lunch and our lively Summer Silent Auction. Coming for coffee and socializing on First Saturdays has proved to be a major cabin fever reliever over the long winter, especially for our senior crowd.

The library's print collection boasts 11,887 items, and our Audio/DVD collection numbers 964 items. With our membership in MaineInfonet's Maine Download Library, our library patrons have access to their collection of 15,185 downloadable eBooks and audiobooks. Circulation of both electronic and print resources totaled 8271 items. Library visits numbered 7171 and attendance at library programs numbered 3865. **Recognizing that we hosted 11,036 Wayne area library users and visitors to library programs and services is a huge source to pride to the library's Board of Trustees.**

The Cary Memorial's renovation has given our gracious old building a new lease on life, and we now can schedule events and programs knowing our space is roomy, functioning efficiently and best of all, totally handicapped accessible. In Sept. 2015 the Williams House had major improvements made, with major energy efficiencies added, (recommended in an energy audit), replacement of many old clapboards, and a fresh coat of paint. This work was made possible with funds donated by library users as well as a grant from the Windover Foundation (Robert Fuller's family foundation). As with the Cary, the possibilities for using the Williams House are endless and make it easy for us to host programs such as the Salute to Wayne Veterans or festive fundraisers where we truly extend the library's mission and services.

So many dedicated Wayne citizens give generously of their time and energy to keep our two buildings functioning well and bringing on a continual offering of interesting events. Volunteers organize events, tend the gardens, manage the finances, participate on the Board of Trustees or as Williams House Liaisons or Friends of the Library, staff the circulation desk and collaborate with the librarian to make everything run smoothly.

Please note that the library's email address has changed. To reach the librarian via email:

[jadelbergcml@gmail.com](mailto:jadelbergcml@gmail.com)

To view our attractive and up-to-date website, and to access our electronic catalog, visit

[www.cary-memorial.lib.me.us](http://www.cary-memorial.lib.me.us)

Respectfully Submitted, ,  
Janet Adelberg, Librarian

## **Cobbossee Watershed District's 2015 Annual Report to the Town of Wayne**

The Cobbossee Watershed District (CWD) was formed in 1973 with the purpose to improve and protect the 28 lakes and ponds of the 217-square mile Cobbossee Watershed, which includes Wilson, Berry, and Dexter Ponds. To support this mission, the CWD undertakes a routine water quality monitoring program of district lakes, coordinates lake water levels throughout the district, provides technical support to local officials and citizens, and conducts lake and watershed projects to address nonpoint sources of pollution to sensitive or impaired lakes.

Each year the CWD monitors the water quality of Wilson, Berry, and Dexter Ponds monthly from May through October as part of the CWD's routine lake monitoring program. This critical water quality data enables the CWD to determine the environmental health of the lakes and ponds of the Cobbossee Stream watershed. Relative to lakes state-wide, the water quality of the three ponds continues to be moderate. Last year (2016) which was a very dry year precipitation-wise, had a positive influence on the three ponds, particularly Wilson Pond. Wilson Pond was placed on the state's List of Impaired Waterbodies in 2006 due to declining water quality. Although the CWD has never recorded a 'severe' algae bloom on Wilson Pond, it has gotten quite turbid-green during several years and appears to be trending that way. The average water clarity for Wilson Pond for 2016 was 5.4 meters (17.7 feet), which represented its best year since 1991 and the first time it averaged over 5 meters since the year 2000. Keep in mind that 2016 was very dry so there was little in the way of stormwater runoff from the surrounding watershed. Dexter Pond continued to be about average water clarity-wise in 2016 with an average clarity reading of 5.6 meters (18.4 feet), the same as in 2015, and Berry Pond similarly had the same clarity as in 2015 with an average clarity of 5.1 meters (16.7 feet), which is quite good. Water clarity is largely determined by the amount of algae that is in the lake water, which in turn, is primarily determined by the concentration of phosphorus that is in the lake. Phosphorus, the plant nutrient most responsible for impacting lake water quality, enters the ponds through stormwater runoff from the watershed during rain events and serves to generate algae blooms which cause the lakes to turn cloudy green, thereby reducing water clarity.

The CWD manages a district-wide program of lake water levels management to ensure proper management for flood and erosion control, as well as water quality, fisheries and wildlife concerns, among others. As part of this program the water levels of Berry, Dexter, and Wilson Ponds are frequently monitored throughout the year. To ensure that water levels on all District lakes and ponds are within the CWD's seasonal standards, the CWD coordinates with dam owners throughout the District. For all three ponds, the water levels are recorded at the Wilson Pond dam in North Monmouth, which is owned and operated by Tex-Tech Industries.

In 2016, the CWD completed work on the Wilson Pond NPS Watershed Restoration, Phase II Project. The project provided cost-sharing opportunities to apply best management practices (BMPs) in the watersheds of Berry, Dexter, and Wilson Ponds with the goal of reducing phosphorus runoff to the ponds. The CWD is assisted on this project by the Friends of the Cobbossee Watershed. The CWD partnered with the Town of Wayne and provided grant funding support to close the unauthorized "boat launch" adjacent to the Tempy Bridge on Mt. Pisgah Road, limiting access to carry-in watercraft.

For more information on CWD programs or other lake and watershed related matters, please contact the CWD at 377-2234, or email at [cwd@fairpoint.net](mailto:cwd@fairpoint.net).



## Report of the Code Enforcement Officer 2016

In 2016 building permits were issued for the following purposes.

New Homes	3
Garages	3
Additions	3
Remodeling	7
Kennels	0
Mobile Homes	1
Sheds	4
Replace Camp	4
Deck/porch	5
Barn	0
Dock	0

It has been my pleasure to assist the Wayne Planning Board over the past year. The Planning board meets on the first Wednesday of each month at 7:00 pm in the Town Office. If you would like to submit an application to the Board, Please contact me two weeks prior to a meeting. As always I am available to anyone that would like to have a septic system inspected to assure that it is functioning properly. The Board of Appeals meets only as needed and meetings are scheduled accordingly. To schedule an appointment with me, please feel free to call me any time at 576-1413.

Respectfully submitted,

Kenneth Pratt

CEO

## Conservation Commission

Dear Wayne Citizens,

This year's big news is the completion of the town comprehensive plan and its approval at town meeting in June 2016. Wayne Conservation Commissioners, Anne Huntington and Lloyd Irland, joined other community members in this three year long process to produce a thoughtful plan for the future. The entire Comprehensive Plan Committee received an award from the Spirit of America Foundation, at a ceremony in Augusta, honoring their volunteerism. They were also presented with a framed picture at town meeting recognizing their work.

In other news, the Conservation Commission continued to work with the Select Board, and a newly formed Open Space Committee, regarding plans for a recently acquired town property on Wilson Pond. Several members of the Conservation Commission and Open Space Planning Committee located and marked the sometimes elusive boundary of the property together.

The Select Board charged the Conservation Commission with a review of the Androscoggin Yacht Club mooring field on Androscoggin Lake. Specifically, they asked the Conservation Commission to provide information on environmental and economic impacts of the mooring field; to review state and regulatory issues involving a mooring field in that location; and to propose changes to the mooring field, if warranted. After consulting with state lake and navigation experts, and with support and assistance from the Commission, member Anne Huntington, provided the Select Board with a thorough assessment.

Special thanks to Lloyd Irland who is stepping down from the position of Chairman, but will continue to serve on the Conservation Commission. Lloyd's leadership was instrumental in producing a quality comprehensive plan. Thanks also to Anne Huntington for hours of research regarding the town comprehensive plan and the Androscoggin Yacht Club mooring field report; to member Ken Spalding who helps guide the Open Space Committee; and to outgoing member Pam Green, for a variety of projects, especially the Wayne Naturally program, to connect residents with town natural resources.

Welcome to our two new Conservation Commission members, Leslie Burhoe and Bill Messer, who have already added much to our discussions. We have one vacancy to fill. If you have an interest in environmental and community concerns, please join us.

Respectfully submitted,

Wayne Conservation Commission

Leslie Latt, chair  
Anne Huntington  
Lloyd Irland  
Ken Spalding  
Leslie Burhoe  
Bill Messer

## Farmers' Market

### Summer 2016



The Wayne Farmers' Market (WFM) opened for its eight season on May 23, 2016, with twelve vendors selling vegetables, berries, baked goods, eggs, cheese, goats' milk soap, herbs, jellies, meat, body care products, and pottery. Customer numbers continue to be at their highest in July and early August.

The Committee is pleased that the Market is a not only a place to purchase locally grown and produced food, but also a community gathering place for Wayne's summer and year round residents.

The Market has the following goals:

- \*To support and promote local growers and producers as well as offering healthy, local, and fresh products to the community.
- \* To cultivate a strong sense of community by providing an enjoyable setting for people to visit, interact, and learn, in addition to buying products.
- \*To create an opportunity for direct grower-consumer interactions and idea sharing.

The Market Committee approved two additions for the 2016 summer season:

#### **Cooking Demonstrations:**

Sam Saunders, Wayne resident, and Board, President Sustain Wayne, attended the market each week and created delicious improvised dishes using ingredients obtained from market vendors that day. Customers had the opportunity to taste free samples, and take home recipes. Sam's table drew a large crowd! We were thrilled show people how to use market products in tasty and interesting ways. Note: Sam researched Department of Agriculture and Department of Health guidelines, and conducted his demonstrations according to regulations. He mentioned that people are allowed to prepare and cook onsite as long as there is no charge for the food. The Department of Health also allows an exemption from regulations for non-profits which make and sell food no more than twelve times a year. The Market Committee offered to reimburse vendors for the products they provided (Total for 2016: \$87.50). Some vendors generously donated their products.

#### **Guest Vendors/Artisans:**

During the winter of 2015, Martha Hoddinott owner of A Lake Side Pottery, expressed interest in selling her pottery at the market. Given the Market's physical limits and our food based mission, we agreed to make available one space for Wayne artisans and suggested that Martha work with other interested residents to develop criteria for artisans. The Committee approved the following guidelines for the artisan table: 1. the person be a Wayne resident; 2. quality work; 3. a viable business, not a hobby. The Market committee is not prepared to advertise and organize such a table, but noted that Martha was invited to do so.

**2016 Vendors:** A Lake Side Studio Pottery, A Small Town Bakery, Birtwell Farm, Gingerbread Farm, Grey Goose, Pickles Potions, Sustain Wayne/Sam Saunders, (Wayne); Farmer Kevin and Wholesome Holmstead (Winthrop); Firelight Farm (East Livermore); and From The Country Farm and Snafu Acres (Monmouth).

**Hours of operation 2016:** Saturdays 9 a.m. - noon Memorial Day weekend-Labor Day weekend

#### **Publicity and Vendor Communications**

Jane Davis coordinated a highly successful series of Market ads in the Community Advertiser and the Messenger; Leslie Burhoe continued to maintain positive and productive communications with our vendors.

**Music:** The committee thanks Stan Davis for volunteering as our weekly market musician! Chris Cushman and friends and Pat Pepin also performed during the summer. Music continues to enliven the Market!

**Budget summary:** End of 2016 Season

BALANCE FORWARD	\$476.52
INCOME	
Vendor fees (summer 2016)	\$435.00
TOTAL INCOME (includes vendor fees June- Sept 2016)	\$911.52
EXPENSES – Summer 2016	
Total for Community Advertiser	\$306.00
Pat Pepin musician – 4 <sup>th</sup> of July Celebration!	\$100.00
Total for Vendors for Cooking Demos:	\$87.50
TOTAL EXPENSES	\$493.50
 BALANCE as of March 31, 2017	 \$418.02

The Committee appreciates the support we have received from the Town of Wayne\*, vendors, shoppers, volunteers and musicians. A steering committee of community members and vendors meets in the winter to discuss ways to improve the market, and welcomes suggestions from the community! For more information, please visit <http://www.waynefarmersmarket.weebly.com>

\* The Wayne Farmer's Market is a town-sanctioned event, by vote of the Selectboard on March 17, 2009.

*Respectfully submitted:* Wayne Farmers Market Committee: Leslie Burhoe (Co-Chair and Vendor relations); Jane Davis (Secretary); Tammy Birtwell (Vendor representative) and Sandra Dwight Barris (Treasurer and Vendor representative); Theresa Kerchner (Chair), and Emily Perkins (Advisor).

## Fire Department

The fiscal year ending June 2016 had the department experience some changes; the most exciting was the arrival of the new pumper, given # 71, which is our first four wheel drive capable apparatus. Other features include a compressed air and foam system, winching capabilities, and most importantly for some, an automatic transmission, all also firsts. There have been numerous hours of training on driving, pumping, and other components that will continue for the foreseeable future.

Brian Roche, long time member, stepped down as Deputy Chief in September. The department opted to continue the balance of the year without a Deputy Chief but did elect Taylor Stevenson to that position in the spring with his duties in that capacity to commence July 1, 2016.

Your support, through your tax dollars, returnable donations, and time, *the most critical need*, continues as much now as ever. We meet every second Wednesday of the month at the Andrew S. Knight Jr. station, (14 Kent's Hill Road at 6:30 pm. Stop by and check us out, you may find it interesting.

### Summary of Calls

#### **Calls in Wayne**

Structure Fire	0
Chimney Fire / Heating System	3
Vehicle Accident	9
Tree/Power Line Down	10
Smoke Investigation	1
Traffic Control	0
Medical Assist	5
Water/Ice Rescue	0
Vehicle Fire	0
Woods/Grass Fire	1
Propane Leak Investigation	0
Carbon Dioxide Investigation	2
Fire Alarm Investigation	0
Stand By Request/Miscellaneous	2
<b>Total in Town Calls</b>	<b>33</b>

#### **Calls to Assist Other Towns**

Responded	24
Stand By in Town	16
Cancelled Before Responding	47
<b>Total Out of Town Calls</b>	<b>87</b>

*'First to Serve ~ 1799'*



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

***Ken Mason, Sheriff***  
***Alfred G. Morin, Chief Deputy***

Captain Christopher S. Cowan  
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) 623-8787

January 9, 2017

The Kennebec County Sheriff's Office is pleased to make the following report regarding the services we provided to the people of Kennebec County in 2016. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court Security and Transport Division. We provided 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 2016 nineteen Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacity responded to over 16,000 calls for service. As a result deputies made 920 arrests, issued 665 traffic summonses, and responded to 537 motor vehicle accidents. Deputy Sheriffs also responded to 616 alarms, 174 domestic disturbances, and assisted other agencies 771 times. Deputies and Detectives made 81 drug seizures, of which most were opiate related.

Our Civil Process deputies serve documents from a number of legal agencies, state agencies, lawyers' offices and other entities. In 2016, the four deputies served 7,076 documents or legal papers to the citizens of Kennebec County.

During the past year, our Correctional Facility managed 3,212 inmates, 226 less than last year. 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. With the help from many members of the Kennebec County delegation, we were able to secure funding for the CARA (Criminogenic Addiction Recovery Academy) Program within the State biannual budget. CARA was delayed for several months because of the long delay in financing. We were still able to complete three CARA program courses helping 29 inmates with the treatment and recovery process.

Inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$451,077 bed day savings to the citizens of Kennebec County. Throughout 2016, inmates worked 10,069 community service hours, valued at approximately \$75,523. Our inmates raised 25,020 pounds of produce and gleaned 10,075 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2016.

In December, renovation construction began in the former indoor recreation yard of the correctional facility. The renovations will increase the capacity of the facility by 21 beds. This will allow us to house inmates that are currently boarded at other correctional facilities. Within 18 months the cost of the renovations will pay for itself, as we will not be paying boarding fees to other facilities.

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

Another problem facing law enforcement throughout our great nation is distracted driving. Highway fatalities and serious injuries have soared as a result of individuals using electronic devices when operating a motor vehicle. Please do not be a statistic or make others a statistic because of carelessness.

As your Sheriff, and moving forward in 2017, my focus will be exclusively on the people of Kennebec County and my fellow employees within the Sheriff's Office.

  
Ken Mason, Sheriff



207.377.2848  
www.tkl.org

PO Box 261 - 331 Main Street  
Winthrop, Maine 04364

**Board of Directors**

Mary Denison (P)  
Jean Scudder (VP)  
Kim Vandermenlen (VP)  
Amy Trunnell (T)  
Patrice Putman (S)  
Sue Bell  
Jed Davis  
Thom Hamett  
Marty Keniston  
Brian Kent  
Howard Lake  
Scott Longfellow  
Bob Marvinnay  
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Deb Sewall  
Joseph Stevenson

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Patricia Mooney, Ph.D.  
Jeff Pidot  
Dianne E. Ryan  
Reade & Joan Ryan  
Rebecca Stanley  
Jym St. Pierre  
Robert Weston

**Staff**

Theresa Kerchner (ED)  
Kirsten Brewer  
Jean-Luc Theriault

March 10, 2017

Wayne Selectboard and Aaron Chrostowsky, Town Manager  
Town of Wayne  
PO Box 400  
Wayne, Maine 04284

Dear Members of the Selectboard and Mr. Chrostowsky,

We are writing to ask for Wayne's support again this year. As a regional land trust, KLT has conserved over 5,658 acres, including over 15 miles of undeveloped shoreline. We have created 40 miles of hiking trails in 21 communities throughout central Maine.

In Wayne, with the help of generous donors and local volunteers, KLT has conserved:

**Mt. Pisgah Conservation Area:** Well-loved by citizens all over the Kennebec Valley region, the Mount Pisgah Conservation Area now includes 950 acres of forests and wetlands, streams and ponds, mountain tops and ridges. Two popular trails climb to the Mt. Pisgah fire tower where, on a clear day, visitors enjoy outstanding views.

**Norris Island:** the largest and highest island on Androscoggin Lake. It has a unique black sand beach and supports mature pines and hardwoods including both red and white oak. Day use and camping by reservation are permitted.

**Perkins Woods:** accessible from Androscoggin Lake, includes a mature growth of mixed northern hardwoods, white pine and hemlock and a 2,700-foot shoreline and wetland frontage. A loop trail winds among pines and hemlocks down to the shore.

**Besse Historic Conservation Area:** a forest preserve with historical as well as ecological significance, including an easily accessible 0.4 acre vernal pool.

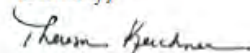
**Gott Pasture Preserve:** a wooded parcel on Wilson Pond with two loop trails allows visitors to experience the property's peaceful beauty and natural diversity.

**Pickerel Pond Preserve:** a 25 acre parcel in the Pickerel Pond marsh which protects water quality and wildlife habitat adjacent to Pickerel Pond.

While much of the trust's work is done by hardworking volunteers, some expenses are unavoidable, including KLT's policy of voluntarily paying open space property taxes. In addition to protecting important places, KLT provides public education and outdoor recreation programs on its properties, including our annual Lyceum lectures at the Ladd Center, to which all Wayne's residents are very much welcome. KLT is also available to the town as a partner in pursuing its conservation planning and projects.

We are asking the town of Wayne to support the Kennebec Land Trust by making a \$250 donation this year. This amount is what many other communities are contributing to our conservation programs. We hope that you and the citizens of Wayne will agree that conserving natural landscapes for wildlife, public recreation, agriculture, and forestry, is important. Thank you very much for your past support.

Sincerely,

  
Theresa Kerchner



## **Ladd Recreation Center**

The Ladd Recreation Center was a gift from Helen and George Ladd, whose goal was to provide a safe and nurturing environment where Wayne residents could participate in and enjoy a variety of high-quality indoor and outside activities throughout the year.

Adults can participate in several weekly programs. At present, the following activities are being offered: an exercise group each Thursday, a quilting group each Wednesday, a yoga class each Tuesday, and Tot-time each Friday morning, when parents can come and play with their pre-school children and enjoy a story time and snack. During the summer months, tennis courts and a gazebo are available for individual and family use.

The Center also provides a number of activities for young people, including after-school programs, soccer and baseball, a summer program which begins on June 27th, and several holiday parties each year.

In addition, the Center serves the community in many other ways. Many organizations--such as the Girls Scouts, the Snowmobile Club and the Gardening Club and the Quilting Club--hold their regular meetings there. The Kennebec Land Trust holds 3 learning seminars a year and lecturers and entertainers appear there from time to time throughout the year sponsored by the Library. Wayne residents vote and attend the annual town meeting there.

The Ladd Recreation Center has a Board of Directors, which meets monthly to discuss any issues or ideas that we can work on to help out the community.

The Center is available on a rental basis at other times. Families, groups and organizations who would like to use the building and its facilities or who have questions about its use should call its Director, Donna Freeman, at 685-4616, Monday through Friday.

Respectfully Submitted,

Donna Freeman  
Ladd Recreation Center, Director

## Memorial Day Committee

The Committee strives to bring the community an appropriate Memorial Day reflection, including a parade, music and remarks focused on the meaning of Memorial Day. The 2016 parade was led by Col. Don Welsh, U.S. Marine Corps (ret.) with Sgt. Tom Barden, U.S. Army (ret.) as Sergeant of Detachment. The parade paused at the Memorial Stone on the Pocasset Lake shore of the Mill Stream for a wreath, presented by Muffy Ireland, to be laid by Col. Welsh. A second wreath was later laid in the Mill Stream by Peter Ault, accompanied by the Color Guard. The service included the Memorial Address, given by Wayne's Colonel Christopher Ireland, USAF, recalling the efforts of northern Civil War soldiers to labor under southern heat using the image of marching from Kittery, Maine to Orono as a continuous event. A special highlight was acknowledgement and flying of a U. S. flag given by Colonel Ireland, which had accompanied eleven combat missions under Colonel Ireland's command in Afghanistan.

We are appreciative of all who participated in this reflection of remembrance with special thanks to the Maranacook Community School Show Choir and band for providing music in the parade and at the ceremony, to the Wayne Fire Department for their presence and traffic protection, and for the reprised "Salute to Veterans" exhibition at the Library's Williams House. We welcome participants in each parade, and especially, the availability of Wayne's "old cars" to provide transport for several of the veterans.

Respectfully,

Memorial Day Committee

David Ault

Peter Ault

Ernest Farrar, Lt. Commander, U.S. Navy

Douglas Stevenson

Holly Stevenson

Donald Welsh, Colonel, U.S. Marine Corps (ret.)



# MARANACOOK AREA SCHOOLS

*A Caring School Community Dedicated to Excellence*

Donna H. Wolfrom, Ed.D.  
Superintendent of Schools

Nancy Harriman, Ph.D.  
Director of Curriculum, Instruction & Assessment

Tel. 207-685-3336

March, 2017

Ryan Meserve  
Special Education Director

Brigette Williams  
Finance Manager

Fax. 207-685-4703

Dear Community Members,

As we work through the budget process, RSU #38 School Board members and administrators wrestle with the task of creating a balance of what is best for students and what is fiscally responsible to the community. Yet as we continue to examine and discuss each line in the budget, our students continue to amaze us with their dedication to the various aspects of their lives within, and reaching outside of, the Maranacook Community. The academic, social, and emotional experiences that the citizens of RSU #38 provide our PreK-12<sup>th</sup> grade students promote this dedication and success. For example, this year, through an extensive application and selection process, Junior Maddie Taylor and Social Studies teacher, Mr. Shane Gower were recently chosen as one of 15 teams throughout the nation to participate in the Normandy: Sacrifice for Freedom Institute. Each teacher and student team researches a fallen soldier from their state who is buried in the Normandy American Cemetery. In June the teams will visit the National Archives, the World War Two Memorial and the Smithsonian Institute in Washington, DC. Then the teams travel on to France to visit the Cemetery and D-Day beaches along with related museums. We are proud to have Maddie and Shane represent RSU #38 and of their efforts to apply and be selected for this experience and honor.

Some of the other honors that high school students have achieved this year include the recent class B State Championship in Nordic skiing for boys and girls, Zack Holman winning State Championship in Classic Nordic and Laura Parent winning State Championship in Classic Nordic. RSU #38 girls won the sportsmanship award in the recent basketball tournament. In addition, MCHS student Caitlin Logan was accepted into the ACLA Summer Advocacy Institute at Georgetown University, a week-long program that will feature speakers, seminars, workshops, and collaboration with students from across the nation.

The many opportunities for students in RSU #38 to become involved in the learning community, along with the tremendous efforts of staff and administration have resulted in a continual increase in the high school graduation rate. That rate for FY15 was 91.09%, up from 82.11% in 2014, and 80.58% in 2013. I am proud to announce that the graduation rate for 2016 is up to 91.96%. With the many challenges that face high school students today, this continual increase is testimony to our “caring school community dedicated to excellence.”

Recently students in the elementary schools have increased their fitness skills as Ringmaster Barbara Godfrey, PE teacher, had the students recreate a circus and perform as jugglers, stilt-walkers, plate spinners, and other circus characters. Many of these students are also involved in reading initiatives such as read a-thons in Manchester and Bikes for Books in Mt. Vernon.

This year Maranacook Community Middle School students participated in Healthy Decisions Day which was organized by school counselor Gwen Mohlar, school nurse Vicky Gabrion, and many other staff members. Students participated in sessions that focused on topics such as making healthy decisions, participating in healthy relationships, the influence of drugs and alcohol on brain development, and other issues that students encounter.

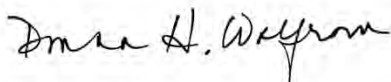
Curriculum and assessment work in RSU #38 continue to focus on the development of the proficiency-based diploma system that is mandated by the state of Maine. Teachers, academic coaches, and the Director of Assessment, Curriculum, and Instruction continue to meet to develop a district-wide system that will ensure that all students have the opportunity to meet proficiency standards. This year’s 8<sup>th</sup> graders will be the first students who are required by the state to meet proficiency standards in order to receive a Maranacook diploma. Several parent and community meetings were scheduled throughout the year in an effort to inform parents about proficiency expectations.

In addition to focusing on curriculum and assessment, teachers and administrators continue the fine-tuning of instructional skills. This year teachers in all buildings participated in instructional rounds, identifying “look fors”, and then followed up with discussions on student learning as evidenced in these rounds. Teachers and administrators exhibit their growth mindsets as they continue to learn and grow as professionals. RSU #38 is truly a learning community for all!

Enrollment data for the District – October 1, 2016 (does not include non-resident tuition students)

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	22	34	28	28	21	27	30	24	35	21	22	28	27	35	382
Mt. Vernon	10	14	19	24	18	16	16	23	16	18	14	11	17	15	231
Readfield	25	24	29	21	33	31	24	30	28	34	28	29	31	28	395
Wayne	0	9	12	12	11	11	12	9	6	18	15	15	14	6	150
	<b>57</b>	<b>81</b>	<b>88</b>	<b>85</b>	<b>83</b>	<b>85</b>	<b>82</b>	<b>86</b>	<b>85</b>	<b>91</b>	<b>79</b>	<b>83</b>	<b>89</b>	<b>84</b>	<b>1158</b>

Sincerely,



Donna H. Wolf from

Superintendent of Schools

## Sustain Wayne

Sustain Wayne was formed for charitable, educational, environmental, and community building purposes. Specifically, Sustain Wayne partners with residents, visitors, local organizations, and local businesses to help support and build community relationships through educational opportunities and community programs, with a focus on sustainability, culture, humanities, and cooking classes focusing on the use of locally sourced foods.

Sustain Wayne acts a point of communication to help orchestrate activities that focus on helping facilitate communication and progress in activities that align with the mission of the organization, offering educational opportunities to increase sustainability and decrease environmental impact, building economic opportunity for local business, and to assist with community driven projects.

In early 2014, Sustain Wayne began fundraising for the purchase and renovation of the local Masonic Hall, the last industrial Mill building overlooking Mill Pond, in the center of the village of Wayne. The vision of the Masonic Hall project is built on the four pillars of the building's historical industrial past, expanding use of and access to local foods and products, supporting sustainable economic growth, and community arts and humanities. The Hall will act as a hub to support the current and future programming efforts of Sustain Wayne.

2016 Sustain Wayne programs include: Gardening with the Seasons, a five part gardening series, Permaculture Primer, Children's Gardening Class at Ladd Recreation Center, Local Food Forum, as well as a number opportunities to share information about the Masonic Hall Restoration project, including weekly hall tours, a program at the Cary Memorial Library, farm market food demonstration, and Taste of Wayne Harvest Dinner. Our 2017 Sustainability Series will focus on Growing Community Sustainability. We will also be offering programs that will highlight what you may expect to see housed in the Masonic Hall when it is opened, including local food cooking classes and Sam's much loved farmer's market demos.

In addition to programs focusing on sustainability, local economics, and the humanities, Sustain Wayne has a website at ([www.sustainwayne.org](http://www.sustainwayne.org)). The website features contact information, announcements about upcoming programs, guidance for volunteers and donors, and an interactive website outlining the Masonic Hall project and the historical significance of the building.

Sustain Wayne has a contracted part-time executive director, a ten member board of directors, a number of committees, and is run primarily by volunteers. Sustain Wayne does not currently have an office space, meets monthly at a board member's house, and schedules programs primarily at the Ladd Recreation Center in Wayne. Once the Masonic Hall is complete, Sustain Wayne offices will be in the Masonic Hall, which will also offer work and meeting space to other organizations in the community.

Respectfully Submitted,  
Gina Lamarche  
Executive Director

### **Sustain Wayne Board of Directors:**

Sam Saunders, President  
Margot Gyorgy, Secretary  
Michelle Murray  
Cindy Townsend

Chris McKee, Vice President  
Dean Gyorgy  
Kristin Murray-James

Tammy Birtwell, Treasurer  
Alberta Messer  
Rich Rothe

## Delinquent Real Estate Property Tax Report

Wayne  
06:17 PM

**Lien Breakdown**  
Tax Year: 2015-1 To 2017-1  
As Of: 06/03/2017

06/03/2017  
Page 1

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
325	2015-1	BATES GARY M.	625.05	625.05	12.24	60.47	7.78	705.54
768	2015-1	BRYANT WAYNE EDWARD	4,894.06	4,894.06	196.35	60.47	288.34	5,439.22
396	2015-1	BURGESS DALE F	651.28	651.28	26.13	47.49	38.37	763.27
617	2015-1	DAMON, DENNIS G & CHRISTINA R BANKS	960.59	979.10	38.17	47.49	57.63	1,122.39
361	2015-1	DIAMOND ROBERT	2,711.48	2,711.48	108.79	60.47	159.75	3,040.49
252	2015-1	DINGUS, LAWRENCE J	589.60	589.60	17.83	47.49	34.74	689.66
1211	2015-1	FARNHAM, ZACKARY A	234.69	234.69	1.70	47.49	13.83	297.71
1004	2015-1	GORMAN MICHAEL J. & SHIRLEY	2,051.46	2,051.46	82.30	53.98	108.98	2,296.72
118	2015-1	GOUCHER LEROY G	639.62	639.62	25.66	53.98	37.68	756.94
559	2015-1	GOUCHER LEROY G	2,557.07	1,438.40	0.00	0.00	80.83	1,519.23
561	2015-1	GOUCHER TED & SON	932.48	932.48	37.41	47.49	50.85	1,068.23
112	2015-1	GOUCHER. LEROY	715.39	715.39	28.70	60.47	42.15	846.71
1041	2015-1	KIMBALL MARK B	356.97	356.97	14.32	47.49	21.03	439.81
1042	2015-1	KIMBALL MARK B	3,576.94	3,576.94	143.51	47.49	210.74	3,978.68
310	2015-1	LOVEJOY KENNETH	1,171.43	1,171.43	47.00	47.49	69.02	1,334.94
271	2015-1	MAXIM EDITH MAXIM ROSEMARY	559.49	559.49	22.45	47.49	32.96	662.39
98	2015-1	MILLS, TIMOTHY S	2,422.99	2,422.99	97.21	53.98	142.75	2,716.93
388	2015-1	NASON JOHN R.	180.67	180.67	5.47	47.49	10.64	244.27
335	2015-1	POKORNY BRET	1,987.35	1,987.35	79.73	47.49	117.09	2,231.66
455	2015-1	TULLY A. ROBERT & VICKI A.	842.78	418.63	0.00	0.00	6.67	425.30
852	2015-1	WALDEMAR A.P. JOHN	5,246.66	5,246.66	210.50	53.98	309.12	5,820.26
<b>Total:</b>			33,908.05	32,383.74	1,195.47	980.19	1,840.95	36,400.35

### Lien Summary

2015-1	33,908.05	32,383.74	1,195.47	980.19	1,840.95	36,400.35
<b>Total:</b>	33,908.05	32,383.74	1,195.47	980.19	1,840.95	36,400.35

### Delinquent Personal Property Tax Report

Acct	Name ----	Year	Due
11 P	ALBERT, JEFFERY	2014	63.23
11 P	ALBERT, JEFFERY	2015	64.11
11 P	ALBERT, JEFFERY	2016	65.25
72 P	BDM PROPERTIES	2016	12.85
29 P	DIRECTV, LLC	2016	124.57
51 P	FARNHAM HERBERT JR	2014	176.76
51 P	FARNHAM HERBERT JR	2015	179.21
51 P	FARNHAM HERBERT JR	2016	182.41
22 P	GOUCHER LEE	2014	106.34
22 P	GOUCHER LEE	2015	107.82
22 P	GOUCHER LEE	2016	109.74
41 P	GOUCHER TED & SON EXCAVATION	2014	304.64
41 P	GOUCHER TED & SON EXCAVATION	2015	308.88
41 P	GOUCHER TED & SON EXCAVATION	2016	314.40
12 P	GOUCHER TED &SON	2014	715.63
12 P	GOUCHER TED &SON	2015	725.59
12 P	GOUCHER TED &SON	2016	738.53
40 P	Julians Wayne General Store	2015	512.86
40 P	Julians Wayne General Store	2016	522.02
28 P	LAMONTAGNE, ROLAND M & BELINDA	2014	135.08
6 P	TIME WARNER CABLE NORTHEAST	2015	706.40
6 P	TIME WARNER CABLE NORTHEAST	2016	4,800.47
46 P	TUBBY'S ICE CREAM	2014	172.44
46 P	TUBBY'S ICE CREAM	2015	174.84
46 P	TUBBY'S ICE CREAM	2016	177.96
40 P	WAYNE GENERAL STORE	<b>2014</b>	505.82
			<b>12,007.91</b>

**TOWN OF WAYNE – TOWN CLERK**

July 1, 2015 – June 30, 2016

**VITALS**

Births	1
Marriages	6
Deaths	11

**DEATHS**

Heather Leigh Black	05/08/2016
Thelma May Boynton	01/17/2016
Janice Louise Buzzell	10/16/2015
Susan Rae Cook	02/10/2016
Gerry Cottle Hinds	10/13/2015
Edward Louise Kallop, Jr.	02/14/2016
Ronald E. Merrifield	05/04/2016
Stefan M. Pakulski	03/05/2016
Mary Ellen Pettengill	12/24/2015
David Walter Robinson	11/12/2015
Royal N. Waitt	02/26/2016

**SPORT LICENSES**

July 1, 2015 - June 30, 2016

**RECREATIONAL VEHICLES**

Snowmobiles - 54                      ATV's -43                      Boats – 241

DOG LICENSES - 288

KENNEL LICENSES - 0

Recorded by Cathy Cook, Town Clerk



**Town of Wayne  
Capital & Special Reserve Fund Balances**

**Capital Reserve Fund**

(Tax Supported)

**Balance as of 06/02/17**

Besse Road	\$4,800
Cemetery Stone	\$9,900
Dam Repair and Replacement	\$14,623.11
Emergency Management	\$5,200
Fire Station	\$0
Fire Truck	\$72,928.79
Fire Equipment	\$2,945.90
Fire Ponds/ Dry Hydrants	\$1,633
Footbridge	\$3,617.44
Former Pettengill Property Legal Fund	\$1,924.69
Hardscrabble Road	\$2,810.53
Land & Building	\$1,064.56
Lord Road	\$10,083.12
North Wayne School House	\$2,329.33
Road Reconstruction and Paving	\$195,973.02
Sand/ Salt Shed	\$2,918.64
Technology	\$9,145.29
Town Office	\$62,402.50
Transfer Station	\$43,572
Village Improvement	\$0
Water Quality	\$1,671.00
Wayne Town House	\$0

**Special Reserve Fund**

(Outside Support – Fees, Grants & Donations)

**Balance as of 06/02/17**

Animal Control	\$1,162.00
Aging at Home	\$472.39
Town Boat Launch	(\$5,246.00)
Farmers Market	\$538.02
WAL-Soccer	\$2,269.19
WAL-Softball	\$403.02
WAL-Baseball	\$78.40
Wayne History Helpers	\$3,973.42

Audited Financial Statements

Town of Wayne, Maine

June 30, 2016



*Proven Expertise and Integrity*

TOWN OF WAYNE, MAINE

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JUNE 30, 2016

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*Proven Expertise and Integrity*  
**INDEPENDENT AUDITORS' REPORT**

Board of Selectmen  
Town of Wayne  
Wayne, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Wayne, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit 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.

3 Old Orchard Road, Burton, Maine 04003  
Tel: (800) 300-7708      (207) 929-4606      Fax: (207) 929-4606  
[www.rhrsmith.com](http://www.rhrsmith.com)

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof 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 and budgetary comparison information on pages 4 through 10 and 37 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 Wayne, Maine's basic financial statements. The Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are the responsibility of management and were derived from and related 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 Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2016, on our consideration of the Town of Wayne, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wayne, Maine's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
September 14, 2016

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2016  
(UNAUDITED)**

The following management's discussion and analysis of Town of Wayne, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

The Town of Wayne's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents all of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.



Both of the above mentioned financial statements have one column for the Town's activity. The type of activity presented for the Town of Wayne is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, public safety, highways and roads, education, sanitation, recreation and unclassified.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Wayne, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Wayne can be categorized as governmental funds.

*Governmental funds:* All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Wayne presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other

funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

#### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

#### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

#### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental funds is \$4,258,384 compared to \$4,317,548 in the prior year, a decrease of \$59,164.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased to \$1,437,230 at the end of this year for governmental activities.

**Table 1**  
**Town of Wayne, Maine**  
**Net Position**  
**June 30,**

	<b>Governmental Activities</b>	
	<b>2016</b>	<b>2015</b>
<b>Assets:</b>		
Current Assets	\$ 1,544,275	\$ 1,545,276
Capital Assets	3,386,511	3,239,110
<b>Total Assets</b>	<b>4,930,786</b>	<b>4,784,386</b>
<b>Liabilities:</b>		
Current Liabilities	180,064	115,046
Long-term Debt Outstanding	489,902	345,800
<b>Total Liabilities</b>	<b>669,966</b>	<b>460,846</b>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	2,436	5,992
<b>Total Deferred Inflows of Resources</b>	<b>2,436</b>	<b>5,992</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	2,740,754	2,797,542
Restricted	80,400	75,537
Unrestricted	1,437,230	1,444,469
<b>Total Net Position</b>	<b>\$ 4,258,384</b>	<b>\$ 4,317,548</b>

#### Revenues and Expenses

Revenues decreased by .57% and expenses increased by 4.52% from the prior year. The decrease in revenues was primarily due to a decrease in miscellaneous revenues. The increase in expenditures was primarily due to increases in education, public safety and highways and roads.

**Table 2**  
**Town of Wayne, Maine**  
**Change in Net Position**  
**For the Years Ended June 30,**

	<u>2016</u>	<u>2015</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 18,015	\$ 9,129
Operating grants & contributions	30,848	30,532
<i>General Revenues:</i>		
Taxes	2,894,674	2,848,100
Grants & contributions not restricted to specific programs	81,308	78,218
Miscellaneous	97,691	174,481
<b>Total Revenues</b>	<u>3,122,534</u>	<u>3,140,460</u>
<b>Expenses</b>		
General government	287,692	321,090
Public safety	120,462	87,079
Highways and roads	396,181	384,087
Sanitation	104,979	114,293
Cobbossee watershed	2,345	2,233
Recreation	22,370	24,184
Organizations and social services	27,004	21,611
Unclassified	155,864	143,210
Education	1,871,059	1,774,854
County tax	183,968	179,882
Overlay	-	7,913
Interest on long-term debt	9,774	3,944
<b>Total Expenses</b>	<u>3,181,698</u>	<u>3,044,180</u>
<b>Change in Net Position</b>	(59,164)	96,280
<b>Net Position - July 1</b>	<u>4,317,548</u>	<u>4,221,268</u>
<b>Net Position - June 30</b>	<u>\$ 4,258,384</u>	<u>\$ 4,317,548</u>

### Financial Analysis of the Town's Fund Statements

*Governmental funds:* The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

**Table 3**  
**Town of Wayne, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

	<u>2016</u>	<u>2015</u>
Major Funds:		
General Fund:		
Nonspendable	\$ 1,014	\$ -
Committed	300,000	-
Unassigned	<u>707,002</u>	<u>1,085,862</u>
Total Major Funds	<u>\$ 1,008,016</u>	<u>\$ 1,085,862</u>
Nonmajor Funds:		
Special Revenue Funds:		
Assigned	\$ 19,358	\$ 41,325
Unassigned	-	(542)
Capital Projects Funds:		
Assigned	321,120	242,104
Permanent Funds:		
Restricted	<u>80,400</u>	<u>75,537</u>
Total Nonmajor Funds	<u>\$ 420,878</u>	<u>\$ 358,424</u>

The general fund total fund balance decreased by \$77,846 from the prior fiscal year. The nonmajor fund balances increased by \$62,454 from the prior fiscal year.

#### Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by \$11,870. This was primarily due to excise taxes being received in excess of budgeted amounts.

The general fund actual expenditures were under budget by \$36,284. All expenditure categories were under budget with the exception of general government.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2016, the net book value of capital assets recorded by the Town increased by \$147,401. This increase was a result of capital additions of \$295,526 less current year depreciation expense of \$148,125.

**Table 4**  
**Town of Wayne, Maine**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	<u>2016</u>	<u>2015</u>
Land	\$ 705,000	\$ 705,000
Buildings and improvements	229,589	245,013
Machinery and equipment	50,087	56,905
Vehicles	332,332	356,516
Infrastructure	<u>2,069,503</u>	<u>1,875,676</u>
Total	<u>\$ 3,386,511</u>	<u>\$ 3,239,110</u>

### Debt

At June 30, 2016, the Town had \$642,000 in bonds outstanding versus \$436,000 last year. Other obligations include capital leases payable and accrued sick and vacation time as shown in Note 5 of Notes to Financial Statements.

### Currently Known Facts, Decisions, or Conditions

#### Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately three months, while also maintaining significant reserve accounts for future capital and program needs.

### Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors 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 Finance Department at, P.O. Box 400, Wayne, Maine 04284.

## STATEMENT A

## TOWN OF WAYNE, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2016

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,367,090
Investments	14,863
Accounts receivable (net of allowance for uncollectibles):	
Taxes	100,150
Liens	59,437
Other	1,721
Prepaid items	<u>1,014</u>
Total current assets	<u>1,544,275</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	705,000
Buildings, equipment and infrastructure net of accumulated depreciation	<u>2,681,511</u>
Total noncurrent assets	<u>3,386,511</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,930,786</u></b>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 3,729
Due to other governments	6,307
Current portion of long-term obligations	<u>170,028</u>
Total current liabilities	<u>180,064</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	488,000
Capital leases payable	<u>1,902</u>
Total noncurrent liabilities	<u>489,902</u>
<b>TOTAL LIABILITIES</b>	<b><u>669,966</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	<u>2,436</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>2,436</u></b>
<b>NET POSITION</b>	
Net investment in capital assets	2,740,754
Restricted	80,400
Unrestricted	<u>1,437,230</u>
<b>TOTAL NET POSITION</b>	<b><u>4,258,384</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b><u>\$ 4,930,786</u></b>

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

## STATEMENT B

## TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 287,692	\$ 6,881	\$ -	\$ -	\$ (280,811)
Public safety	120,462	768	-	-	(119,694)
Highways and roads	396,181	-	30,848	-	(365,333)
Sanitation	104,979	-	-	-	(104,979)
Cobbossee watershed	2,345	-	-	-	(2,345)
Recreation	22,370	10,368	-	-	(12,002)
Organizations and social services	27,004	-	-	-	(27,004)
Unclassified	155,864	-	-	-	(155,864)
Education	1,871,059	-	-	-	(1,871,059)
County tax	183,968	-	-	-	(183,968)
Interest on long-term debt	9,774	-	-	-	(9,774)
Total government	<u>\$ 3,181,698</u>	<u>\$ 18,015</u>	<u>\$ 30,848</u>	<u>\$ -</u>	<u>(3,132,835)</u>

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## STATEMENT B (CONTINUED)

## TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Activities
Changes in net position:	
Net (expense) revenue	<u>(3,132,835)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,642,647
Excise taxes	252,027
Grants and contributions not restricted to specific programs	81,306
Miscellaneous	<u>97,891</u>
Total general revenues	<u>3,073,871</u>
Change in net position	(59,164)
NET POSITION - JULY 1	<u>4,317,548</u>
NET POSITION - JUNE 30	<u>\$ 4,258,384</u>



## STATEMENT C

## TOWN OF WAYNE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2016

	General Fund	All Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,281,174	\$ 85,916	\$ 1,367,090
Investments	-	14,863	14,863
Accounts receivable (net of allowance for uncollectibles):			
Taxes	100,150	-	100,150
Liens	59,437	-	59,437
Other	1,721	-	1,721
Prepaid items	1,014	-	1,014
Due from other funds	29	320,128	320,157
<b>TOTAL ASSETS</b>	<u>\$ 1,443,525</u>	<u>\$ 420,907</u>	<u>\$ 1,864,432</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 3,729	\$ -	\$ 3,729
Due to other governments	6,307	-	6,307
Due to other funds	320,128	29	320,157
<b>TOTAL LIABILITIES</b>	<u>330,164</u>	<u>29</u>	<u>330,193</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred tax revenue	102,909	-	102,909
Prepaid taxes	2,436	-	2,436
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>105,345</u>	<u>-</u>	<u>105,345</u>
<b>FUND BALANCES</b>			
Nonspendable	1,014	-	1,014
Restricted	-	80,400	80,400
Committed	300,000	-	300,000
Assigned	-	340,478	340,478
Unassigned	707,002	-	707,002
<b>TOTAL FUND BALANCES</b>	<u>1,008,016</u>	<u>420,878</u>	<u>1,428,894</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 1,443,525</u>	<u>\$ 420,907</u>	<u>\$ 1,864,432</u>

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

## STATEMENT D

## TOWN OF WAYNE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2016

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,428,894
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	3,386,511
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	102,909
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(642,000)
Capital leases payable	(3,757)
Accrued compensated absences	<u>(14,173)</u>
Net position of governmental activities	<u>\$ 4,258,384</u>

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

## STATEMENT E

## TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	All Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 2,628,497	\$ -	\$ 2,628,497
Excise	252,027	-	252,027
Intergovernmental	112,154	-	112,154
Charges for services	7,647	10,368	18,015
Miscellaneous revenues	20,293	77,398	97,691
<b>TOTAL REVENUES</b>	<b>3,020,618</b>	<b>87,766</b>	<b>3,108,384</b>
<b>EXPENDITURES</b>			
Current:			
General government	274,616	-	274,616
Public safety	85,262	-	85,262
Highways and roads	305,747	-	305,747
Sanitation	104,979	-	104,979
Cobbossee watershed	2,345	-	2,345
Recreation	13,632	-	13,632
Organizations and social services	27,004	-	27,004
Unclassified	4,278	151,586	155,864
Education	1,871,059	-	1,871,059
County tax	183,968	-	183,968
Capital outlay	-	295,526	295,526
Debt service:			
Principal	94,000	-	94,000
Interest	9,774	-	9,774
<b>TOTAL EXPENDITURES</b>	<b>2,976,664</b>	<b>447,112</b>	<b>3,423,776</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>43,954</b>	<b>(359,346)</b>	<b>(315,392)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	-	300,000	300,000
Transfers in	-	129,552	129,552
Transfers (out)	(121,800)	(7,752)	(129,552)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(121,800)</b>	<b>421,800</b>	<b>300,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(77,846)</b>	<b>62,454</b>	<b>(15,392)</b>
<b>FUND BALANCES - JULY 1</b>	<b>1,085,862</b>	<b>358,424</b>	<b>1,444,286</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 1,008,016</b>	<b>\$ 420,878</b>	<b>\$ 1,428,894</b>

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

## STATEMENT F

## TOWN OF WAYNE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (15,392)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	295,528
Depreciation expense	<u>(148,125)</u>
	<u>147,401</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	
Taxes and liens receivable	<u>14,150</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
	<u>(300,000)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>95,811</u>
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 governmental funds:	
Accrued compensated absences	<u>(1,134)</u>
	<u>(1,134)</u>
Change in net position of governmental activities (Statement B)	<u>\$ (50,164)</u>

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Reporting Entity*

The Town of Wayne was incorporated under the laws of the State of Maine. The Town operates under the Town manager form of government and provides the following services: general government, public safety, highways and roads, sanitation, education, recreation and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

*Implementation of New Accounting Standards*

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, "Fair Value Measurement and Application". The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments". The objective of this Statement is to identify-in the

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 79, "*Certain External Investment Pools and Pool Participants*". This Statement establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

*Government-Wide and Fund Financial Statements*

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities for the Town are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Funds

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these financial statements.

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 relates to the timing of the measurements made, regardless of the measurement focus applied.



TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

The governmental fund 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 soon enough thereafter to be used to pay liabilities of the current period. 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, if any, is recognized when due.

Budget

The Town'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:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board of Selectmen was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

Deposits and Investments

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.

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The Town of Wayne has no formal investment policy but instead follows the State of Maine Statutes.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

**Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2016.

**Capital Assets**

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

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists of bonds payable, capital leases payable, and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2016, the Town's liability for compensated absences is \$14,173.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

**Nonspendable** – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

*Assigned* – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

*Unassigned* – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

*Deferred Outflows and Inflows of Resources*

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently has no deferred outflows of resources.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 11, 2015 on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2015, January 31, 2016 and April 1, 2016. Interest on unpaid taxes commenced on October 2, 2015, February 2, 2016 and April 2, 2016, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$15,224 for the year ended June 30, 2016.

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.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2016, the Town's deposits amounting to \$1,387,090 were comprised of bank deposits of \$1,399,843. Of these deposits, \$302,619 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$1,097,224 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 4,704
Sweep accounts	1,344,945
Savings accounts	50,194
	<u>\$ 1,399,843</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

At June 30, 2016, the Town's investments balance of \$14,863 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk.

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2016, the Town had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of deposit	\$ 14,863	\$ -	\$ 14,863	\$ -
	<u>\$ 14,863</u>	<u>\$ -</u>	<u>\$ 14,863</u>	<u>\$ -</u>

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in savings accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2016 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 29	\$ 320,128
Nonmajor Special Revenue Funds	16,962	29
Nonmajor Capital Projects Funds	303,166	-
	<u>\$ 320,157</u>	<u>\$ 320,157</u>



TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Balance, 7/1/15	Additions	Disposals	Balance, 6/30/16
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
	<u>705,000</u>	<u>-</u>	<u>-</u>	<u>705,000</u>
Depreciated assets:				
Buildings and improvements	658,231	-	-	658,231
Equipment, vehicles furniture and fixtures	836,477	-	-	836,477
Infrastructure	5,063,652	295,526	-	5,359,178
	<u>6,558,360</u>	<u>295,526</u>	<u>-</u>	<u>6,853,886</u>
Less: accumulated depreciation	(4,024,250)	(148,125)	-	(4,172,375)
	<u>2,534,110</u>	<u>147,401</u>	<u>-</u>	<u>2,681,511</u>
Net capital assets	<u>\$ 3,239,110</u>	<u>\$ 147,401</u>	<u>\$ -</u>	<u>\$ 3,386,511</u>
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				35,200
Highways and roads				90,434
Recreation				8,738
Total depreciation expense				<u>\$ 148,125</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2016:

	Balance, 7/1/15	Additions	Deletions	Balance, 6/30/16	Current Portion
Bonds payable	\$ 436,000	\$ 300,000	\$ (94,000)	\$ 642,000	\$ 154,000
Capital leases payable	5,568	-	(1,811)	3,757	1,855
Accrued compensated absences	13,039	1,134	-	14,173	14,173
Totals	<u>\$ 454,607</u>	<u>\$ 301,134</u>	<u>\$ (95,811)</u>	<u>\$ 659,930</u>	<u>\$ 170,028</u>

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the bonds outstanding as of June 30, 2016:

Bonds payable:

\$170,000 - 2013 Bond with TD Bank due in annual principal and interest payments through August of 2018. The interest rate is set at 2.32% per annum.	\$ 102,000
\$300,000 - 2014 Bond with Camden National Bank due in annual principal and interest payments through August of 2019. The interest rate is set at 2.21% per annum.	240,000
\$300,000 - 2015 Bond with Camden National Bank due in annual principal and interest payments through September of 2020. The interest rate is set at 2.16% per annum.	<u>300,000</u>
<b>Total Bonds Payable</b>	<b><u>\$ 642,000</u></b>

The annual principal and interest requirements to amortize the bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Debt Service
2017	\$ 154,000	\$ 13,580	\$ 167,580
2018	154,000	10,807	164,807
2019	154,000	7,383	161,383
2020	120,000	3,954	123,954
2021	80,000	1,318	81,318
	<u>\$ 642,000</u>	<u>\$ 37,042</u>	<u>\$ 679,042</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending June 30, 2016 was \$9,774.

A summary of the outstanding capital lease payable is as follows:

The Town leases a copier under a non-cancelable lease agreement dated May of 2013. The term of the lease is for a four-year period expiring in July of 2017. Annual principal and interest payments are \$1,948.

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Future minimum payments, by year and in the aggregate, under this lease is as follows:

2017	\$ 1,948
2018	1,948
2019	-
2020	-
2021	-
Total minimum lease payments	<u>3,896</u>
Less: Amount representing interest	<u>(139)</u>
Present value of future minimum lease payments	<u>\$ 3,757</u>

NOTE 6 - NONSPENDABLE FUND BALANCES

At June 30, 2016, the Town had the following nonspendable fund balances:

General fund:	
Prepaid items	<u>\$ 1,014</u>
	<u>\$ 1,014</u>

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2016, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 80,400</u>
---------------------------------------	------------------

NOTE 8 - COMMITTED FUND BALANCES

At June 30, 2016, the Town had the following committed fund balances:

General fund:	
Reserved for FY 2017 budget	<u>\$ 300,000</u>
	<u>\$ 300,000</u>

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 9 - ASSIGNED FUND BALANCES

At June 30, 2016, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 19,358
Nonmajor capital projects funds (Schedule F)	321,120
	\$ 340,478

NOTE 10 - RISK MANAGEMENT - PARTICIPATION IN A PUBLIC ENTITY RISK POOL

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 carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2016. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 11 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. At June 30, 2016, the County of Kennebec had no outstanding debt. The Town's share of school debt was as follows:

	Outstanding Debt	Town's Percentage	Total Share
RSU #38	\$ 3,951,750	16.70%	\$ 660,083

NOTE 12 - DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGERS ASSOCIATION RETIREMENT CORPORATION

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the International City Management Association Retirement Corporation (ICMA-RC). The plan, available to all full-time Town employees, permits them to defer a portion of their salary, in addition to

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 12 - DEFERRED COMPENSATION PLAN (CONTINUED)

Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. The plan is being maintained by ICMA Retirement Corporation.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town's Board of Selectmen. The Town will contribute up to 5% of annual salary for employees that participate in the Town's defined benefit plan.

The Town's contributions to the plan for 2016, 2015, and 2014 were \$2,413, \$1,504, and \$313, respectively.

NOTE 13 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures for the year ended June 30, 2016:

	Excess
General Administration (Article 11)	\$ 1,888
	\$ 1,888

NOTE 14 - CONTINGENCIES

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 14 - CONTINGENCIES (CONTINUED)

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

NOTE 15 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

## TOWN OF WAYNE, MAINE

**BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,085,862	\$ 1,085,862	\$ 1,085,862	\$ -
Resources (Inflows):				
Property taxes	2,652,647	2,652,647	2,628,497	(24,150)
Excise taxes	202,000	202,000	252,027	50,027
Intergovernmental	107,765	108,401	112,154	3,753
Charge for services	6,750	6,750	7,647	897
Interest on taxes	17,000	17,000	12,288	(4,712)
Interest income	1,000	1,000	2,246	1,246
Other revenues	14,200	14,700	5,759	(8,941)
Transfers from other funds	6,250	6,250	-	(6,250)
Amounts Available for Appropriation	<u>4,093,474</u>	<u>4,094,610</u>	<u>4,106,480</u>	<u>11,870</u>
Charges to Appropriations (Outflows):				
General government	273,823	274,323	274,616	(293)
Public safety	90,145	90,145	85,262	4,883
Highways and roads	306,343	306,343	305,747	596
Sanitation	118,498	118,498	104,979	13,519
Cobbossee watershed	2,345	2,345	2,345	-
Recreation	13,933	13,933	13,632	301
Organizations and social services	27,648	27,648	27,004	644
Unclassified	5,040	5,676	4,278	1,398
Education	1,871,059	1,871,059	1,871,059	-
County tax	183,969	183,969	183,968	1
Overlay	15,224	15,224	-	15,224
Debt service:				
Principal	94,000	94,000	94,000	-
Interest	9,785	9,785	9,774	11
Transfers to other funds	121,800	121,800	121,800	-
Total Charges to Appropriations	<u>3,133,612</u>	<u>3,134,748</u>	<u>3,098,464</u>	<u>36,284</u>
Budgetary Fund Balance, June 30	<u>\$ 959,862</u>	<u>\$ 959,862</u>	<u>\$ 1,008,016</u>	<u>\$ 48,154</u>
Utilization of Unassigned Fund Balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ (100,000)</u>

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



### Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
<b>EXPENDITURES</b>					
<b>General government:</b>					
Salaries	\$ 147,219	\$ -	\$ 147,219	\$ 152,788	\$ (5,569)
Operating	27,250	-	27,250	28,842	(1,592)
Contractual	50,840	-	50,840	45,652	5,188
Utilities	2,800	-	2,800	2,713	87
Contingency	5,000	500	5,500	4,862	638
Code enforcement	16,214	-	16,214	16,086	128
Assessing	22,000	-	22,000	22,000	-
Elections/hearings	2,500	-	2,500	1,673	827
	<u>273,823</u>	<u>500</u>	<u>274,323</u>	<u>274,616</u>	<u>(293)</u>
<b>Public safety:</b>					
Ambulance	9,810	-	9,810	9,809	1
Law enforcement	4,000	-	4,000	4,260	(260)
Fire department	53,995	-	53,995	49,603	4,392
Animal control	3,230	-	3,230	3,230	-
PSAP/Dispatch	12,610	-	12,610	11,513	1,097
Street lights	6,500	-	6,500	6,847	(347)
	<u>90,145</u>	<u>-</u>	<u>90,145</u>	<u>85,262</u>	<u>4,883</u>
<b>Highways and roads:</b>					
Roads	306,343	-	306,343	305,747	596
	<u>306,343</u>	<u>-</u>	<u>306,343</u>	<u>305,747</u>	<u>596</u>
<b>Sanitation:</b>					
Transfer station	112,248	-	112,248	104,979	7,269
Roll off containers	6,250	-	6,250	-	6,250
	<u>118,498</u>	<u>-</u>	<u>118,498</u>	<u>104,979</u>	<u>13,519</u>
<b>Cobbossee watershed</b>					
	<u>2,345</u>	<u>-</u>	<u>2,345</u>	<u>2,345</u>	<u>-</u>

TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
County tax	183,969	-	183,969	183,968	1
Recreation	13,933	-	13,933	13,632	301
<b>Organizations and social services:</b>					
Humane Society	1,950	-	1,950	1,891	59
Cemetery Association	3,500	-	3,500	3,500	-
Library	6,000	-	6,000	6,000	-
Messenger	2,000	-	2,000	2,000	-
Archival Board	600	-	600	15	585
Rural Community Action	3,700	-	3,700	3,700	-
Senior Spectrum - KAA	1,004	-	1,004	1,004	-
Hospice of Kennebec	1,000	-	1,000	1,000	-
Family Violence	1,000	-	1,000	1,000	-
Maine Public Broadcasting	100	-	100	100	-
Kennebec Valley Behavioral Health	1,600	-	1,600	1,600	-
Red Cross	1,200	-	1,200	1,200	-
Sexual Assault Crisis Support Center	417	-	417	417	-
Crisis and Counseling Center	1,977	-	1,977	1,977	-
Community Health and Counseling Service	100	-	100	100	-
Food Pantry	1,500	-	1,500	1,500	-
	<u>27,646</u>	<u>-</u>	<u>27,646</u>	<u>27,004</u>	<u>642</u>

TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
General assistance	2,500	-	2,500	1,545	955
Snowmobile	-	636	636	636	-
Land and buildings	2,540	-	2,540	2,097	443
	<u>5,040</u>	<u>636</u>	<u>5,676</u>	<u>4,278</u>	<u>1,398</u>
Education	<u>1,871,059</u>	<u>-</u>	<u>1,871,059</u>	<u>1,871,059</u>	<u>-</u>
Debt service:					
Principal	94,000	-	94,000	94,000	-
Interest	9,785	-	9,785	9,774	11
	<u>103,785</u>	<u>-</u>	<u>103,785</u>	<u>103,774</u>	<u>11</u>
Transfers to other funds:					
Special revenue funds	9,300	-	9,300	9,300	-
Capital projects funds	112,000	-	112,000	112,000	-
Permanent funds	500	-	500	500	-
	<u>121,800</u>	<u>-</u>	<u>121,800</u>	<u>121,800</u>	<u>-</u>
Overlay	<u>15,224</u>	<u>-</u>	<u>15,224</u>	<u>-</u>	<u>15,224</u>
Total Expenditures	<u>\$ 3,133,612</u>	<u>\$ 1,136</u>	<u>\$ 3,134,748</u>	<u>\$ 3,098,464</u>	<u>\$ 36,284</u>

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

## TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,425	\$ 17,954	\$ 65,537	\$ 85,916
Investments	-	-	14,863	14,863
Due from other funds	16,962	303,166	-	320,128
<b>TOTAL ASSETS</b>	<b>\$ 19,387</b>	<b>\$ 321,120</b>	<b>\$ 80,400</b>	<b>\$ 420,907</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	29	-	-	29
<b>TOTAL LIABILITIES</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>29</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	80,400	80,400
Committed	-	-	-	-
Assigned	19,358	321,120	-	340,478
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>19,358</b>	<b>321,120</b>	<b>80,400</b>	<b>420,878</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 19,387</b>	<b>\$ 321,120</b>	<b>\$ 80,400</b>	<b>\$ 420,907</b>

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

SCHEDULE C

TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Charges for services	\$ 10,368	\$ -	\$ -	\$ 10,368
Interest income	-	36	172	208
Other income	66,598	1,793	8,799	77,190
<b>TOTAL REVENUES</b>	<b>76,966</b>	<b>1,829</b>	<b>8,971</b>	<b>87,766</b>
<b>EXPENDITURES</b>				
Capital outlay	-	295,526	-	295,526
Other	107,691	39,287	4,608	151,586
<b>TOTAL EXPENDITURES</b>	<b>107,691</b>	<b>334,813</b>	<b>4,608</b>	<b>447,112</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(30,725)</b>	<b>(332,984)</b>	<b>4,363</b>	<b>(359,346)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	300,000	-	300,000
Transfers in	9,300	119,752	500	129,552
Transfers (out)	-	(7,752)	-	(7,752)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9,300</b>	<b>412,000</b>	<b>500</b>	<b>421,800</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(21,425)</b>	<b>79,016</b>	<b>4,863</b>	<b>62,454</b>
<b>FUND BALANCES - JULY 1</b>	<b>40,783</b>	<b>242,104</b>	<b>75,537</b>	<b>358,424</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 19,358</b>	<b>\$ 321,120</b>	<b>\$ 80,400</b>	<b>\$ 420,878</b>

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

TOWN OF WAYNE  
2016 ANNUAL TOWN MEETING MINUTES

STATE OF MAINE  
KENNEBEC, SS

To Cathy Cook, a resident in the Town of Wayne, County of Kennebec, and State of Maine:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 14, 2016** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Articles 2. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

**ARTICLE 1.** To elect a Moderator to preside at said meeting.

**Tim Mills, Moderator**  
**Douglas Stevenson, Deputy Moderator**

**ARTICLE 2.** To proceed with the voting, by secret ballot, as directed by statute, on the election of Town Officers for the ensuing years.

- **One Selectman, 3-year terms (Expires 2019)**  
**Trent Emery - 128**
- **One Regional School Unit Board of Trustee Member, 3-year term (1-year remaining) (Expires 2017)**  
**Joan Farrar - 119**
- **One Local School Committee, 3-year term (Expires 2019)**  
**Theresa Kerchner - 122**

The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on **Wednesday June 15, 2016** to act on Article 6 to end of Warrant.

**Community Recognitions**

**Lincoln Ladd, presented the following award:**

- **Helen Hicks Healy Award – Anne Huntington**

**Gary Kenny, Selectboard Chair, presented the following awards:**

- **Spirit of America Award – Jane Andrews, Holly Stevenson and Comprehensive Plan Committee: Lloyd Irland, Theresa Kerchner, Anne Huntington, Steve Saunders, Teco Brown, Bruce Mercier, Dave Petell, Stephen McLaughlin**
- **Town Report Dedication – Thomas Lane**
- **Selectboard retirement – Peter Ault**

**Meeting Called to Order by Douglas Stevenson, Moderator at 6:00 PM - 72 Register Voters Present**

**Town Meeting:** A motion was made to allow Town Manager to speak at Town Meeting because he is not a registered voter of Wayne. **PASSED**

**Brief Presentations**

**Gary Kenny, Selectboard Chair, made the following presentation:**

- **Town Manager raise**

**Aaron Chrostowsky, Town Manager, made the following presentation:**

- **Budget / Tax Impact**

**ARTICLE 3.** To see if the Town will authorize interest on taxes due, but not yet paid by each installment date, at a rate of 7% per year.

**Town Meeting: PASSED**

**ARTICLE 4.** To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

**Town Meeting: PASSED**

**ARTICLE 5.** To see if the Town will establish a 3% interest payment for tax abatements (per annum).

**Town Meeting: PASSED**

**ARTICLE 6.** To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts not exceed five years for ambulance, assessing, auditing, cemetery maintenance, computer and software, dispatching services, park maintenance, road maintenance and construction, snowplowing and solid waste operations, on such terms and conditions as they deem appropriate.

**Town Meeting: PASSED**

**Town Meeting:** A motion was made to dismiss the reading of the articles. **MOTION PASSED**

**ARTICLE 7.** To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

**Town Meeting: PASSED**

**ARTICLE 8.** To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

General Admin.	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$46,752	\$50,000
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$21,805	\$22,241
Town Clerk wages	\$22,619	\$23,071
Office Clerk wages	\$0	\$0
Meeting Recording Clerk wages	\$1,257	\$1,282
Social Security/ Medicare Match	\$7,907	\$8,167
Health Insurance	\$33,360	\$35,396
Retirement	\$2,480	\$4,830
Disability	\$877	\$1,020
Office Expense	\$4,000	\$4,000
Travel Expense	\$2,000	\$2,000
Training Expense	\$3,000	\$2,000
Dues (MMA)	\$2,300	\$2,310
Computer maintenance	\$1,500	\$1,500
Computer software (Trio)	\$8,500	\$9,500
Website management	\$750	\$750
Town Report	\$1,000	\$1,000
Sunshine Fund	\$200	\$200
Tax Administration	\$4,000	\$4,000
Legal	\$15,000	\$15,000
Audit Reporting	\$5,040	\$5,300
Bookkeeping Assistance	\$1,000	\$0
Insurance	\$20,000	\$18,000
Town Office Rent	\$6,700	\$6,656
Copier lease & maintenance	\$3,100	\$4,000
Telephone	\$ 2,800	\$ 2,600
<b>Subtotal</b>	<b>\$228,109</b>	<b>\$234,985</b>

Select Board Recommends:       **\$234,985**  
 Budget Committee Recommends:   **\$234,985**  
**Town Meeting:**                   **PASSED**



**ARTICLE 9.** Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

**FINANCIAL STATEMENT**

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$642,000
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$300,000</u>
	Total:	\$942,000

Costs: At an estimated net interest rate of 2.5% for a five (5) year maturity, the estimated cost of this bond issue will be:

Total Principal	\$300,000.00
Interest:	<u>\$ 20,000.00</u>
Total Debt Service:	\$320,000.00

Validity: The validity of the bonds and the voter’s ratification of the bonds may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the bonds is not affected by reason of the variance.

\_\_\_\_\_  
Treasurer  
Town of Wayne

**Town Meeting: PASSED**

**ARTICLE 10:** To what sum of money the Town will raise and appropriate for **DEBT SERVICE**.

<b>Debt Service</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
North Wayne Road Reconstruction Bond	\$ 37,155	\$36,366
Old Winthrop Road Reconstruction Bond	\$ 66,630	\$65,309
Kings Highway Road Reconstruction Bond		\$65,905
<b>Subtotal</b>	<b>\$ 103,785</b>	<b>\$167,580</b>

Select Board Recommends: **\$167,580**  
 Budget Committee Recommends: **\$167,580**  
**Town Meeting: PASSED**

**ARTICLE 11.** To see what sum of money the Town will raise and appropriate for **HEARINGS AND ELECTIONS.**

<b>Elections/ Hearings</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Election / Ballot Clerks wages	\$1,500	\$1,250
Election Supplies	\$1,000	\$500
<b>Subtotal</b>	<b>\$2,500</b>	<b>\$1,750</b>

Select Board Recommends:           **\$1,750**  
 Budget Committee Recommends:   **\$1,750**  
**Town Meeting:                            PASSED**

**ARTICLE 12.** To see what sum of money the Town will raise and appropriate for **GENERAL ASSISTANCE.**

<b>General Assistance</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Town support for LADD GA Fund	\$500	\$500
General Assistance	\$2,500	\$2,500
<b>Subtotal</b>	<b>\$3,000</b>	<b>\$3,000</b>

Select Board Recommends:           \$3,000  
 Budget Committee Recommends:   \$3,000  
**Town Meeting:                            PASSED**

**ARTICLE 13.** To see what sum of money the Town vote to raise and appropriate for the **FIRE DEPARTMENT** budget category for the following budget lines with any unexpended balances to carry forward to **Misc. Fire Equipment Capital Reserve Fund?**

<b>Fire Department</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$7,000	\$7,000
Social Security/ Medicare match	\$995	\$995
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
<b>Subtotal</b>	<b>\$53,995</b>	<b>\$53,995</b>

Select Board Recommends:           **\$53,995**  
 Budget Committee Recommends:   **\$53,995**  
**Town Meeting:                            PASSED**

**ARTICLE 14.** To see what sum of money the Town will raise and appropriate for **ASSESSING.**

<b>Assessing Mapping</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Assessing/ Mapping	\$14,400	\$14,750
Quarter Review	\$5,800	\$5,800
GIS Mapping	\$1,800	\$1,800
<b>Subtotal</b>	<b>\$22,000</b>	<b>\$22,350</b>

Select Board Recommends:           **\$22,350**  
 Budget Committee Recommends:   **\$22,350**  
**Town Meeting:                            PASSED**

**ARTICLE 15.** To see what sum of money the Town will raise and appropriate for **ANIMAL CONTROL.**

<b>Animal Control</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Animal Control Officer stipend	\$3,000	\$3,000
Social Security/ Medicare match	\$230	\$230
Humane Society	\$1,950	\$2,000
<b>Subtotal</b>	<b>\$5,180</b>	<b>\$5,230</b>

Select Board Recommends:           **\$5,230**  
 Budget Committee Recommends:   **\$5,230**  
**Town Meeting:                            PASSED**

**ARTICLE 16.** To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

<b>Code Enforcement &amp; Land-Use Board Support</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Code Enforcement Officer stipend	\$11,625	\$11,625
Social Security/ Medicare match	\$889	\$889
KVCOG Membership	\$2,700	\$2,700
Ordinance/ Mapping	\$1,000	\$1,000
<b>Subtotal</b>	<b>\$16,214</b>	<b>\$16,214</b>

Select Board Recommends:           **\$16,214**  
 Budget Committee Recommends:   **\$16,214**  
**Town Meeting:                            PASSED**

**ARTICLE 17.** To see what sum of money the Town will raise and appropriate for **PUBLIC SAFETY**.

<b>Public Safety</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Street Lights	\$6,500	\$6,900
Ambulance Service	\$9,810	\$10,700
Sheriff's Department	\$4,000	\$6,000
PSAP & Dispatching contracts	\$12,610	\$11,602
<b>Subtotal</b>	<b>\$32,920</b>	<b>\$35,203</b>

Select Board Recommends:           **\$35,203**  
 Budget Committee Recommends:   **\$35,203**  
**Town Meeting:                            PASSED**

**ARTICLE 18.** To see what sum of money the Town will raise and appropriate for the **ROADS**.

<b>Roads</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Lot Plowing	\$3,600	\$3,800
Highway Plowing	\$155,493	\$158,463
Roadside Mowing	\$3,500	\$5,000
Landfill Mowing	\$1,000	\$0
Sand/ Salt Shed lights	\$500	\$500
Road Administration	\$2,000	\$2,000
Brush/ Tree Removal	\$13,000	\$16,000
Calcium Chloride	\$8,000	\$8,000
Sweeping/ Catch basin cleaning	\$3,500	\$4,000
Patching	\$4,000	\$4,000
Signs & Posts	\$3,000	\$3,000
Culverts	\$15,000	\$10,000
Gravel	\$25,000	\$26,000
Winter Salt	\$20,000	\$15,000
Line Painting	\$750	\$1,000
Grading	\$8,000	\$9,000
Ditching	\$40,000	\$40,000
<b>Subtotal</b>	<b>\$306,343</b>	<b>\$305,763</b>

Select Board Recommends:           **\$305,763**  
 Budget Committee Recommends:   **\$305,763**  
**Town Meeting:                            PASSED**

**ARTICLE 19.** To see what sum of money the Town will raise and appropriate for the **TRANSFER STATION & LANDFILL.**

<b>Transfer Station</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Transfer Station	\$107,998	\$108,108
Backhoe	\$3,250	\$2,300
Mow Landfill	\$0	\$1,000
Hazardous Waste	\$1,000	\$1,500
<b>Subtotal</b>	<b>\$112,248</b>	<b>\$112,908</b>

Select Board Recommends:           **\$112,908**  
 Budget Committee Recommends:   **\$112,908**  
**Town Meeting:                            PASSED**

**ARTICLE 20.** To see what sum of money the Town will raise and appropriate for **OUTSIDE AGENCIES.**

<b>Outside Agencies</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Library	\$6,000	\$6,000
Archival Board	\$600	\$500
Messenger	\$2,000	\$2,000
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,700	\$3,700
Spectrum Generations	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Family Violence	\$1,000	\$1,000
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Behavioral Health	\$1,600	\$1,600
Red Cross	\$1,200	\$1,200
Community Health and Counseling Service	\$100	\$0
Crisis & Counseling Center	\$1,977	\$0
Children's Center	\$0	\$595
<del>Red Cross</del>	<del>\$1,200</del>	<del>\$1,200</del>
Sexual Assault Crisis Support Center	\$417	\$417
Winthrop Food Pantry	\$1,500	\$400 \$1,500
<b>Subtotal</b>	<b>\$25,698</b>	<b>\$24,116</b>

The Town Manager explained that customarily the Budget Committee and Selectboard do not usually recommend an amount for this article. He pointed out the following problems with the Article 20 Outside Agencies, remove one Red Cross \$1,200, Winthrop Food Pantry intended amount was \$1,500. The total amount is \$24,116.

**Town Meeting:                            PASSED**

**ARTICLE 21.** To see what sum of money the Town will raise and appropriate for **RECREATION:**

<b>Recreation</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Memorial Day	\$300	\$300
Town Parks Mowing	\$2,244	\$2,350
Ladd Mowing	\$3,339	\$3,500
Town support for Ladd Recreation Center Operations	\$4,300	\$4,300
Wayne Athletic League	\$500	\$2,000
WAL – Social Security/ FICA	\$0	\$153
Androscoggin Lake Improvement Corp.	\$1,500	\$3,000
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Snowmobile Association	\$0	\$650
30 Mile River Watershed Association	\$4,000	\$5,000
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
<b>Subtotal</b>	<b>\$18,233</b>	<b>\$23,303</b>

The Town Manager explained the following problems with the Article 21 Recreation that 30-Mile River Watershed Association requested \$5,000. The Budget Committee and Selectboard approved \$22,303. The total amount is \$23,303.

Select Board Recommends:           **\$22,303**  
 Budget Committee Recommends:   **\$22,303**  
**Town Meeting:                            PASSED**

**ARTICLE 22.** To see what sum of money the Town will raise and appropriate for **LAND & BUILDINGS.**

<b>Land &amp; Buildings</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
North Wayne Schoolhouse Utilities	\$200	\$200
North Wayne Building Utilities	\$200	\$200
Wayne Town House Utilities	\$200	\$200
Maintenance & Repair	\$1,000	\$1,000
Historic Properties Mowing	\$940	\$1,000
<b>Subtotal</b>	<b>\$2,540</b>	<b>\$2,600</b>

Select Board Recommends:           **\$2,600**  
 Budget Committee Recommends:   **\$2,600**  
**Town Meeting:                            PASSED**

**ARTICLE 23.** To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS.**

<b>Capital Reserve</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Fire Truck	\$25,000	\$30,000
Fire "Small Capital Equipment"	\$0	\$0
Footbridge Replacement Fund	\$0	\$0
Cemetery Stone Cleaning Fund	\$0	\$0
Land and Buildings	\$2,500	\$0
Town Office	\$15,000	\$15,000
Planning / Grant Assistance	\$0	\$0
Village Center Improvement Projects	\$2,500	\$0
Technology Replacement Plan	\$2,000	\$2,000
GIS Mapping System	\$0	\$0
Sidewalk Match	\$0	\$0
Water Quality	\$5,000	\$0
Road Reconstruction & Paving	\$50,000	\$100,000
<b>Subtotal</b>	<b>\$102,000</b>	<b>\$147,000</b>

**Town Meeting:** A motion was made to publish both Capital and Special Reserve Fund balances for next Annual Town Meeting. **PASSED**

Select Board Recommends: **\$147,000**  
 Budget Committee Recommends: **\$147,000**  
**Town Meeting: PASSED**

**ARTICLE 24.** To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT.**

<b>Contingency</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Misc. Contingency	\$5,000	\$5,000
<b>Subtotal</b>	<b>\$5,000</b>	<b>\$5,000</b>

Select Board Recommends: **\$5,000**  
 Budget Committee Recommends: **\$5,000**  
**Town Meeting: PASSED**

**ARTICLE 25.** To see what sum of money the Town will vote to apply from various sources to the **2016-2017** tax commitment, thereby reducing the amount to be raised from property taxes.

<b>Revenues</b>	<b>BUDGET FY 15 / 16</b>	<b>BUDGET FY 16 / 17</b>
Lien Costs	\$5,000	\$5,000
Interest on taxes	\$12,000	\$12,000
Checking Interest	\$0	\$400
Investment Income	\$0	\$0
MV Agent Fees	\$4,000	\$4,250
IF&W Agent Fees	\$500	\$500
MV Excise	\$200,000	\$232,000
Boat Excise	\$2,000	\$2,000
Vitals	\$500	\$600
Building Permits	\$2,000	\$2,000
Dog license fee	\$750	\$750
Dog license - late fee	\$0	\$50
Cable TV franchise	\$4,200	\$4,200
Misc. Revenues	\$10,000	\$15,000
Supplemental Taxes	\$0	\$5,000
Transfer from Undesignated Fund Balance "Surplus"	\$100,000	\$300,000
Transfer from Transfer Station Capital Reserve	\$6,250	\$0
Tree Growth	\$4,000	\$4,000
Veteran Reimbursement	\$1,500	\$1,500
Snowmobile State Reimbursement	\$0	\$650
General Assistance	\$1,250	\$1,250
State Revenue Sharing	\$44,726	\$45,519
Road Assistance	\$30,532	\$30,848
BETE Reimbursement	\$0	\$41
Homestead Exemptions	\$26,000	\$26,000
<b>TOTAL</b>	<b>\$465,208</b>	<b>\$693,558</b>

Select Board Recommends:           **\$693,558**  
 Budget Committee Recommends:   **\$693,558**  
**Town Meeting:                            PASSED**



**ARTICLE 26.** To see if the Town will authorize the Board to accept grants and gifts on such terms and conditions as the Board deems appropriate, apply any such grants or gifts, along with any fees, to categories deemed appropriate by the Board, including the following categories:

- Grants, for capital project development and administration
- Gifts, for capital project development and administration
- Building Permits, for building permit administration
- Plumbing Permit Fees, for plumbing permit administration
- Dog License Fees, for animal control expenses
- Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

**Town Meeting: PASSED**

**ARTICLE 27.** Shall the 2016 Comprehensive Plan be adopted?

(A copy of the proposed “2016 Comprehensive Plan” is available for review and inspection at Town Clerks’ Office; and will also be available on the Town website: [www.waynemaine.org](http://www.waynemaine.org).)

**Town Meeting: PASSED**

**ARTICLE 28.** Shall an Ordinance entitled “2016 Amendments to the Town’s Zoning Ordinance” be enacted?

(A copy of the proposed ordinance change is available for review and inspection at Town Clerks’ Office; and will also be available on the Town website: [www.waynemaine.org](http://www.waynemaine.org).)

**Town Meeting: PASSED**

**ARTICLE 29.** Shall an Ordinance entitled “2016 Amendments to the Town’s Yard Sale Ordinance” be enacted?

**TOWN OF WAYNE  
2017 ANNUAL TOWN MEETING WARRANT**

STATE OF MAINE  
KENNEBEC, SS

To Cathy Cook, a resident in the Town of Wayne, County of Kennebec, and State of Maine:

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 13, 2017** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Articles 2. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

**ARTICLE 1.** To elect 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 years.

- **Two Board of Selectmen, 3-year term, Term Expires 2020**
- **One Budget Committee, 5-year term, Term Expires 2022**
- **One Regional School Unit Board of Trustee Member, 3-year term, Term Expires 2020**
- **One Local School Committee, 3-year term, Term Expires 2020**
- **One Local School Committee, 3-year term, (1-Year Remaining)**

The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on **Wednesday June 14, 2017** to act on Article 6 to end of Warrant.

**ARTICLE 3.** To see if the Town will authorize interest on taxes due, but not yet paid by each installment date, at a rate of 7% per year.

**ARTICLE 4.** To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

**ARTICLE 5.** To see if the Town will establish a 3% interest payment for tax abatements (per annum).

**ARTICLE 6.** To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts not exceed five years for ambulance, assessing, auditing, cemetery maintenance, computer and software, dispatching services, park maintenance, road maintenance and construction, snowplowing and solid waste operations, on such terms and conditions as they deem appropriate.

**ARTICLE 7.** To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

**ARTICLE 8.** To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

General Admin.	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$50,000	\$50,000
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$22,241	\$22,686
Town Clerk wages	\$23,071	\$23,532
Meeting Recording Clerk wages	\$1,282	\$603
Social Security/ Medicare Match	\$8,167	\$8,184
Health Insurance	\$35,396	\$38,561
Retirement	\$4,830	\$4,811
Disability	\$1,020	\$950
Office Expense	\$4,000	\$3,000
Travel Expense	\$2,000	\$900
Training Expense	\$2,000	\$1,000
Dues (MMA)	\$2,310	\$2,461
Computer maintenance	\$1,500	\$500
Computer software (Trio)	\$9,500	\$9,500
Website management	\$750	\$500
Town Report	\$1,000	\$1,000
Sunshine Fund	\$200	\$0
Tax Administration	\$4,000	\$3,000
Legal	\$15,000	\$10,000
Audit Reporting	\$5,300	\$5,300
Bookkeeping Assistance	\$0	\$0
Insurance	\$18,000	\$18,000
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$4,000	\$4,000
Telephone	\$ 2,600	\$2,500
<b>Subtotal</b>	<b>\$234,985</b>	<b>\$227,806</b>

Select Board Recommends:           **\$227,806**  
 Budget Committee Recommends:   **\$227,806**

**ARTICLE 9.** Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

**FINANCIAL STATEMENT**

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$642,000
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$300,000</u>
	Total:	\$942,000

Costs: At an estimated net interest rate of 2.5% for a five (5) year maturity, the estimated cost of this bond issue will be:

Total Principal	\$300,000.00
Interest:	<u>\$ 20,000.00</u>
Total Debt Service:	\$320,000.00

Validity: The validity of the bonds and the voter’s ratification of the bonds may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the bonds is not affected by reason of the variance.

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Treasurer  
Town of Wayne

**ARTICLE 10:** To what sum of money the Town will raise and appropriate for **DEBT SERVICE**.

<b>Debt Service</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
North Wayne Road Bond (4/5)	\$36,366	\$35,578
Old Winthrop Road Bond (3/5)	\$65,905	\$63,974
Kings Highway Road Bond (2/5)	\$65,309	\$65,256
Mt. Pisgah Road Bond (1/5)		\$52,004
<b>Subtotal</b>	<b>\$167,580</b>	<b>\$216,812</b>

Select Board Recommends:       **\$216,812**  
 Budget Committee Recommends:   **\$216,812**

**ARTICLE 11.** To see what sum of money the Town will raise and appropriate for **HEARINGS AND ELECTIONS.**

<b>Elections/ Hearings</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Election / Ballot Clerks wages	\$1,250	\$1,000
Social Security/ Medicare Match	\$0	\$77
Election Supplies	\$500	\$500
<b>Subtotal</b>	<b>\$1,750</b>	<b>\$1,577</b>

Select Board Recommends: **\$1,577**

Budget Committee Recommends: **\$1,577**

**ARTICLE 12.** To see what sum of money the Town will raise and appropriate for **GENERAL ASSISTANCE.**

<b>General Assistance</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Town support for LADD GA Fund	\$500	\$0
General Assistance	\$2,500	\$1,500
<b>Subtotal</b>	<b>\$3,000</b>	<b>\$1,500</b>

Select Board Recommends: **\$1,500**

Budget Committee Recommends: **\$1,500**

**ARTICLE 13.** To see what sum of money the Town votes to raise and appropriate for the **FIRE DEPARTMENT** budget category for the following budget lines with any unexpended balances to carry forward to **Misc. Fire Equipment Capital Reserve Fund?**

<b>Fire Department</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$7,000	\$8,000
Social Security/ Medicare match	\$995	\$1,071
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
<b>Subtotal</b>	<b>\$53,995</b>	<b>\$55,071</b>

Select Board Recommends: **\$55,071**

Budget Committee Recommends: **\$55,071**

**ARTICLE 14.** To see what sum of money the Town will raise and appropriate for **ASSESSING.**

<b>Assessing Mapping</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Assessing/ Mapping	\$14,750	\$15,000
Quarter Review	\$5,800	\$6,000
GIS Mapping	\$1,800	\$1,800
<b>Subtotal</b>	<b>\$22,350</b>	<b>\$22,800</b>

Select Board Recommends:           **\$22,800**  
 Budget Committee Recommends:   **\$22,800**

**ARTICLE 15.** To see what sum of money the Town will raise and appropriate for **ANIMAL CONTROL.**

<b>Animal Control</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Animal Control Officer stipend	\$3,000	\$3,000
Social Security/ Medicare match	\$230	\$230
Humane Society	\$2,000	\$1,900
<b>Subtotal</b>	<b>\$5,230</b>	<b>\$5,130</b>

Select Board Recommends:           **\$5,130**  
 Budget Committee Recommends:   **\$5,130**

**ARTICLE 16.** To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

<b>Code Enforcement &amp; Land-Use Board Support</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Code Enforcement Officer stipend	\$11,625	\$11,625
Social Security/ Medicare match	\$889	\$889
KVCOG Membership	\$2,700	\$0
Ordinance/ Mapping	\$1,000	\$1,000
<b>Subtotal</b>	<b>\$16,214</b>	<b>\$13,514</b>

Select Board Recommends:           **\$13,514**  
 Budget Committee Recommends:   **\$13,514**

**ARTICLE 17.** To see what sum of money the Town will raise and appropriate for **PUBLIC SAFETY**.

<b>Public Safety</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Street Lights	\$6,900	\$6,900
Ambulance Service	\$10,700	\$11,022
Sheriff's Department	\$6,000	\$4,000
PSAP & Dispatching contracts	\$11,602	\$11,889
<b>Subtotal</b>	<b>\$35,203</b>	<b>\$33,811</b>

Select Board Recommends:           **\$33,811**

Budget Committee Recommends:   **\$33,811**

**ARTICLE 18.** To see what sum of money the Town will raise and appropriate for the **ROADS**.

<b>Roads</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Lot Plowing	\$3,800	\$3,827
Highway Plowing	\$158,463	\$162,963
Roadside Mowing	\$5,000	\$3,000
Sand/ Salt Shed lights	\$500	\$500
Road Administration	\$2,000	\$1,000
Brush/ Tree Removal	\$16,000	\$12,000
Calcium Chloride	\$8,000	\$8,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$4,000	\$4,000
Signs & Posts	\$3,000	\$2,000
Culverts	\$10,000	\$9,000
Gravel	\$26,000	\$26,000
Winter Salt	\$15,000	\$12,000
Line Painting	\$1,000	\$1,000
Grading	\$9,000	\$8,000
Ditching	\$40,000	\$35,000
<b>Subtotal</b>	<b>\$305,763</b>	<b>\$292,290</b>

Select Board Recommends:           **\$292,290**

Budget Committee Recommends:   **\$292,290**

**ARTICLE 19.** To see what sum of money the Town will raise and appropriate for the **TRANSFER STATION & LANDFILL.**

<b>Transfer Station</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Transfer Station Operation Cost	\$108,108	\$73,774
Transfer Station Capital Cost	\$0	\$5,902
Backhoe	\$2,300	\$0
Mow Landfill	\$1,000	\$0
Hazardous Waste	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$112,908</b>	<b>\$81,176</b>

Select Board Recommends:           **\$81,176**  
 Budget Committee Recommends:   **\$81,176**

**ARTICLE 20.** To see what sum of money the Town will raise and appropriate for **OUTSIDE AGENCIES.**

<b>Outside Agencies</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Library	\$6,000	\$6,000
Archival Board	\$500	\$500
Messenger	\$2,000	\$3,000
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,700	\$3,700
Spectrum Generations	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Family Violence	\$1,000	\$1,000
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Behavioral Health	\$1,600	\$1,600
Red Cross	\$1,200	\$0
Crisis & Counseling Center	\$0	\$1,562
Children's Center	\$595	\$595
Red Cross	\$1,200	\$1,200
Sexual Assault Crisis Support Center	\$417	\$417
Aging-at-Home	\$0	\$250
Winthrop Hot Meal Kitchen	\$0	\$1,000
Winthrop Food Pantry	\$400	\$1,500
<b>Subtotal</b>	<b>\$24,116</b>	<b>\$27,928</b>



**ARTICLE 21.** To see what sum of money the Town will raise and appropriate for **RECREATION:**

<b>Recreation</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Memorial Day	\$300	\$300
Town Parks Mowing	\$2,350	\$2,448
Town support for Ladd Recreation Center Operation	\$4,300	\$4,300
Ladd Rec. Ctr. Mowing	\$3,500	\$4,175
Wayne Athletic League	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
Androscoggin Lake Improvement Corp.	\$3,000	\$2,500
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Snowmobile Association	\$5,000	\$0
30 Mile River Watershed Association	\$650	\$4,500
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
<b>Subtotal</b>	<b>\$23,303</b>	<b>\$22,426</b>

Select Board Recommends:           **\$22,426**

Budget Committee Recommends:   **\$22,426**

**ARTICLE 22.** To see what sum of money the Town will raise and appropriate for **LAND & BUILDINGS.**

<b>Land &amp; Buildings</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
North Wayne Schoolhouse Utilities	\$200	\$200
North Wayne Building Utilities	\$200	\$200
Wayne Town House Utilities	\$200	\$200
Maintenance & Repair	\$1,000	\$1,000
Historic Properties Mowing	\$1,000	\$1,024
<b>Subtotal</b>	<b>\$2,600</b>	<b>\$2,624</b>

Select Board Recommends:           **\$2,624**

Budget Committee Recommends:   **\$2,624**

**ARTICLE 23.** To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS.**

<b>Capital Reserve</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Besse Road	\$0	\$0
Broadband Expansion	\$0	\$5,000
Cemetery Stone Cleaning	\$0	\$0
Dam	\$0	\$0
Emergency Management	\$0	\$0
Fire Pond	\$0	\$0
Fire Truck	\$30,000	\$30,000
Fire "Misc. Fire Equipment"	\$0	\$0
Footbridge	\$0	\$0
Hardscrabble Road	\$0	\$0
Ladd Recreation Center*	\$0	\$10,000
Land and Buildings	\$0	\$0
Lord Road	\$0	\$0
Planning/ Grant Assistance	\$0	\$0
Road Reconstruction & Paving	\$100,000	\$50,000
Salt/Shed	\$0	\$0
Technology	\$2,000	\$0
Town Office	\$15,000	\$0
Transfer Station	\$0	\$0
Village Center Improvement Projects	\$0	\$0
Water Quality	\$0	\$0
Wilson Pond Lot "Open Space"	\$0	\$0
<b>Subtotal</b>	<b>\$147,000</b>	<b>\$95,000</b>

\*Ladd Recreation Center, Local Match for Land and Water Conservation Fund Grant

Select Board Recommends:           **\$95,000**  
 Budget Committee Recommends:   **\$95,000**

**ARTICLE 24.** To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT.**

<b>Contingency</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Misc. Contingency	\$5,000	\$2,500
<b>Subtotal</b>	<b>\$5,000</b>	<b>\$2,500</b>

Select Board Recommends:           **\$2,500**  
 Budget Committee Recommends:   **\$2,500**

**ARTICLE 25.** To see what sum of money the Town will vote to apply from various sources to the **2017-2018** tax commitment, thereby reducing the amount to be raised from property taxes.

<b>Revenues</b>	<b>BUDGET FY 16 / 17</b>	<b>BUDGET FY 17 / 18</b>
Lien Costs	\$5,000	\$5,000
Interest on taxes	\$12,000	\$12,000
Checking Interest	\$400	\$1,000
MV Agent Fees	\$4,250	\$5,000
IF&W Agent Fees	\$500	\$1,000
MV Excise	\$232,000	\$250,000
Boat Excise	\$2,000	\$5,000
Vitals	\$600	\$500
Building Permits	\$2,000	\$2,000
Dog license fee	\$750	\$750
Dog license - late fee	\$50	\$0
Cable TV franchise	\$4,200	\$5,000
Misc. Revenues	\$15,000	\$5,000
Supplemental Taxes	\$5,000	\$5,000
Transfer from Transfer Station Capital Reserve	\$0	\$5,902
Transfer from Undesignated Fund Balance "Surplus"	\$300,000	\$100,000
Tree Growth	\$4,000	\$4,000
Veteran Reimbursement	\$1,500	\$1,500
Snowmobile State Reimbursement	\$650	\$0
General Assistance	\$1,250	\$750
State Revenue Sharing	\$45,519	\$46,968
Road Assistance	\$30,848	\$30,708
BETE Reimbursement	\$41	\$3,700
Homestead Exemptions	\$26,000	\$35,000
<b>TOTAL</b>	<b>\$693,558</b>	<b>\$525,778</b>

Select Board Recommends:           **\$525,778**  
 Budget Committee Recommends:   **\$525,778**

**ARTICLE 26.** To see if the Town will authorize the Board to accept grants and gifts on such terms and conditions as the Board deems appropriate, apply any such grants or gifts, along with any fees, to categories deemed appropriate by the Board, including the following categories:

- Grants, for capital project development and administration
- Gifts, for capital project development and administration
- Building Permits, for building permit administration
- Plumbing Permit Fees, for plumbing permit administration
- Dog License Fees, for animal control expenses
- Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

**ARTICLE 27.** Shall an Ordinance entitled “Budget Committee Ordinance” be enacted?

(A copy of the proposed ordinance is available for review and inspection at Town Clerks’ Office; and will also be available on the Town website: [www.waynemaine.org](http://www.waynemaine.org).)

**ARTICLE 28.** The Town shall vote to authorize the Selectboard to determine to whether to open or close the Mill Pond Footbridge to winter travel and maintenance for this winter and all preceding winters.

**ARTICLE 29.** To see if the Town will authorize the Selectboard to apply, on behalf of the Town, for federal financing assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for the re-development of Ladd Recreation Center Tennis and Basketball Courts and further authorize Selectboard to enter into the Land and Water Conservation Fund Project Agreement with the State subsequent to federal approval of the project.

Given under our hands this **30th** day of **May**, 2017

\_\_\_\_\_  
Gary Kenny

\_\_\_\_\_  
Stephanie Haines

\_\_\_\_\_  
Don Welsh

\_\_\_\_\_  
Jon Lamarche

\_\_\_\_\_  
Trent Emery

Board of Selectmen

Attest: A true copy of a warrant entitled “Town of Wayne 2017 Annual Town Meeting Warrant”, as certified to me by the municipal officers of Wayne on the **30th** day of **May**, 2017.

\_\_\_\_\_  
Wayne Town Clerk

# ABOUT WAYNE

Originally known as New Sandwich, the Town of Wayne was incorporated on February 12, 1798, and named in honor of General Anthony Wayne. Wayne is approximately fifteen miles west of Augusta, on the western border of Kennebec County, located amidst Lovejoy Pond, Pickerel Pond, Pocasset Lake, Androscoggin Lake, Berry Pond, Dexter Pond, and Wilson Pond. The Land area of the Town comprises approximately 16,332 acres or 25.52 square miles. The 2010 US Census figure is 1,189 people.

**FORM OF GOVERNMENT:** Town Meeting - Board of Selectmen – Town Manager

**FIRE:** Wayne Fire Department (Volunteer)  
Wayne Village Fire Station, Main Street  
North Wayne Fire Station, Kents Hill Road

**POLICE:** Kennebec County Sheriff's Office, Augusta  
Maine State Police, Augusta

**AMBULANCE:** Winthrop Ambulance, Winthrop

**SCHOOLS:** Regional School District - RSU#38  
(Manchester, Mount Vernon, Readfield & Wayne)  
Wayne Elementary School (K-5), Pond Road, Wayne  
Marancook Community Middle School (6-8), Readfield  
Marancook Community High School (9-12), Readfield

**LIBRARY:** Cary Memorial Library, Old Winthrop Road

**RECREATION:** Ladd Recreation Center, Gott Road

**CHURCHES:** Wayne Community Church (Methodist), Old Winthrop Road  
North Wayne Church (Baptist), Church Street

**TOWN CEMETERIES:** Wayne Cemetery Association  
Old Town Cemetery, Berry Road  
Beech Hill Cemetery, Strickland Ferry Road  
Lake Shore Cemetery, Lake Shore Drive  
North Wayne Cemetery, North Wayne Road  
Evergreen Cemetery, Old Winthrop Road  
Gordon Cemetery, Berry Road

**PRIVATE CEMETERIES:** Mt. Pleasant Cemetery, Gott Road  
Wing Cemetery, Pond Road

**ROAD MILES:**

State	7.25 miles
Town, Summer Maintained	30.53 miles
Town, Winter maintained	30.43 miles

TOWN OFFICE HOURS

Monday: 1:30 P.M. - 5:30 P.M.  
Tuesday: 1:00 P.M. - 6:00 P.M.  
Wednesday: 1:30 P.M. - 5:30 P.M.  
Thursday: 7:30 A.M. - 12:30 P.M.  
Friday: 1:30 P.M. - 4:30 P.M.

Office closed in observance of all State/Federal Holidays  
Additionally, the Town Office staff may be available at other times to provide general information.

**Assessor Agent**

*Fourth Monday of Every Month by appointment by calling 685-4983*

Code Enforcement Officer

*Mon. & Wed. by appointment by calling 576-1413*

Selectboard Meetings

Every other Tuesday, 6:30 P.M., Wayne Elementary School - Gym

**Transfer Station Hours of Operation**

**North Road, Readfield (685-3144)**

*Tues., Wed., Fri. 11:00 AM – 5:45 PM; Sat. 8:00 AM – 3:45 PM*

IMPORTANT NUMBERS

*POLICE/FIRE/MEDICAL Emergency Dial 911*

Maine State Police (non-emergency) 624-7000  
Kennebec County Sheriff (non-emergency) 623-3591  
Cary Memorial Library 685-3612  
Ladd Recreation Center 685-4616  
*Town Office Phone 685-4983*  
**Town Office Fax 685-3836**  
Wayne Elementary School 685-3634  
Wayne Post Office 685-9229

Town Physical & Mailing Address:

Physical address: 48 Pond Rd, Wayne, ME 04284

Mailing Address: P.O. Box 400, Wayne, Maine 04284

**Town Email Addresses & Website:**

Town Manager: [townmanager@waynemaine.org](mailto:townmanager@waynemaine.org)  
Town Clerk: [townclerk@waynemaine.org](mailto:townclerk@waynemaine.org)  
Tax Collector: [collector@waynemaine.org](mailto:collector@waynemaine.org)  
Website: [www.waynemaine.org](http://www.waynemaine.org)