

ANNUAL REPORT

WAYNE, MAINE



Photo Credit: Jane Davis

**FOR THE YEAR ENDING
JUNE 30, 2020**

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

Annual Town Report Dedication

Every year the Wayne Selectboard is given the distinct task of recognizing an individual or organization, which has demonstrated true community spirit and contributed to the shaping of our wonderful community of Wayne. This year's dedication of the Annual Town Report was made difficult due to the unprecedented global health pandemic. During this challenging time, we were moved by the efforts of the school to ensure the health and safety of our community's children. So, we are dedicating this Annual Report to Wayne Elementary School faculty and staff who pulled through these unprecedented times. We are very grateful. Thank you, thank you!

Dear Wayne Selectboard and Residents,

I want to begin by thanking the Wayne Town Selectboard for publicly recognizing the efforts and success of our students and staff during this pandemic year by dedicating the annual town report to the Wayne School staff.

As the saying goes, "it takes a village" and this year is a testament to that sentiment. I can't thank the families, students, and staff enough for their continued commitment to following our safety mandates and making every effort to keep our school open and safe. Due to social distancing we couldn't start our day with our traditional morning meeting of the entire school, instead we had to settle for teachers reading morning announcements and daily happenings over our intercom system. Each day we reviewed our safety protocols to keep everyone healthy, "because we care, we wear a mask, wash our hands, keep our distance, use our own materials, and eat in our own space." The students did this from day one, day in and day out, with little to no complaints all year. I know they didn't love it but they understood it to be important and were thrilled to be in school! I personally want to thank our Wayne students and families for their continued support, the Wayne Home and School organization for their ongoing efforts to recognize the staff, and the retired teachers of Wayne Elementary School for giving teachers each month handwritten notes on beautifully created stationery accompanied by a yummy treat. The ongoing recognition and appreciation really made us feel like heroes in our school. Perhaps most of all, I want to thank the staff for remaining positive in the face of a challenging school year and for putting forth their best effort each day. From our custodians, nurses and bus drivers, to administrative assistants, teachers, and support staff, each member of the Wayne School community demonstrated our district's mission each day. We are "a caring school community dedicated to excellence".

Again, thank you and the town of Wayne for your recognition and support.

Best, Janet Delmar, Principal Wayne and Mt. Vernon Elementary Schools

WAYNE TOWN OFFICIALS

July 1, 2020

Elected Town Officials

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

Amy Cushman Black	Term Expires in 6/30/2021
Stan Davis	Term Expires in 6/30/2021
Don Welsh, Chair	Term Expires in 6/30/2023
Lloyd Irland	Term Expires in 6/30/2023
Trent Emery, Vice-Chair	Term Expires in 6/30/2022

Budget Committee

[5YR-Elected]

David Stevenson	Term Expires in 6/30/2023
Dallas Folk	Term Expires in 6/30/2022
James Perkins	Term Expires in 6/30/2021
Emily Clifton	Term Expires in 6/30/2023
Carol Ladd	Term Expires in 6/30/2024

RSU #38 School Board

[3YR-Elected]

Gary Carr	Term Expires in 6/30/2021
David Twitchell	Term Expires in 6/30/2023

School Committee

[3YR-Elected]

Steven Hudson	Term Expires in 6/30/2022
David Twitchell	Term Expires in 6/30/2023
Theresa Kerchner	Term Expires in 6/30/2021

Appointed Town Officials

30-Mile River Watershed Association Representative

Don Welsh

Aging at Home Outreach Coordinator

Pamela Chenea

Androscoggin Lake Improvement Corporation

Don Welsh

Animal Control Officer

Anna Carll

Assessor Agent (RJD Appraisal)

Matt Caldwell

Cobbossee Watershed District Trustee

Jane Andrews

Code Enforcement Officer and Local Plumbing Inspector

Cliff Buuck

E-911 Addressing Officer

Bruce Mercier

Fence Viewer

Charles King

Fire Department

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

Robert Bandy

Sydney Birtwell

Steve Booth

Jillian Booth

John Christopher

Elaine Christopher

Bill Coolidge

Pauline Coolidge

Jareb Dyer

Gary Hunt

Colin Jones

Jared Lovejoy

Megan Stevenson

Ladd Recreation Director

Adam Brooks

Tax Collector

Jessica Leighton

Town Clerk and Registrar of Voters

Cathy Cook

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

Aaron Chrostowsky

Treasurer

Bruce Mercier

Wayne Village Dam keeper
Wayne Bryant

Youth Sports Coordinator
Adam Brooks

Boards, Commissions, and Committees

Aging-at-Home
Peter Ault
Amy Bandy
Jane Davis
Stan Davis
Sandra Fowler
Cindy Gyorgy
Stephanie Merrill
Susan Spalding
Nancy Teachout

Archival Board
Leo Behrendt
Judy Danielson
Carroll Paradis
Gerry Paradis
Vacancy

Board of Appeals
David Ault
Michael Bouthot
Teco Brown
Theresa Kerchner
Vacancy

[3YR-Appointed]

Cemetery Association
Peter Ault
Warren Davenport, President
George Draper, Secretary
Tom Fylstra, Treasurer
Ken Foss, Sexton
Britt Norton
Don Welsh

Cobbosse Watershed District Trustee
Jane Andrews

Conservation Commission

Leslie Burhoe
Anne Huntington
Lloyd Irland
Chris Jones, Chair
Diana McLaughlin
Ken Spalding
Fred Hurley

[3YR-Appointed]

Term Expires in 6/30/2022
Term Expires in 6/30/2022
Term Expires in 6/30/2021
Term Expires in 6/30/2023
Term Expires in 6/30/2023
Term Expires in 6/30/2021
Term Expires in 6/30/2023

Farmers' Market Committee

Tammy Birtwell
Leslie Burhoe
Jane Davis
Theresa Kerchner, Chair
Cindy Townsend
Emily Perkins, Advisor

Memorial Day Committee

David Ault
Peter Ault
Kathleen Ballou
Doug Stevenson
Holly Stevenson
Don Welsh

Planning Board

Ed Bergman
Andrew Gorrill
Seth Emery, Vice-Chair
Reed Lee
Stephen McLaughlin, Chair
Doug Farris, Alternate
Vacancy

[5YR-Appointed]

Term Expires in 6/30/2023
Term Expires in 6/30/2025
Term Expires in 6/30/2024
Term Expires in 6/30/2022
Term Expires in 6/30/2021
Term Expires in 6/30/2025
Term Expires in 6/30/2024

Regional Solid Waste Committee

Kim King
Kelli Hess
Amy Cushman Black, Selectboard

**Town Manager
Annual Budget Message
FY 2021-2022**

Dear Wayne Resident

I am pleased to present the FY 2021-2022 Annual Budget.

This budget reflects ongoing Selectboard goals and the pandemic/ economic climate.

At the time of writing this memo, the pandemic is winding down; however, there is still some uncertainty in the global economic climate. There is still disruption to the supply chain and high unemployment due to the pandemic. The new presidential administration is in the process of sending aid to the state or local governments, but details are still forthcoming on how the aid can be used. Also, the federal government is developing a large infrastructure bill to help communities with roads, bridges and other similar projects. These large stimulus projects, if used correctly, could be a boon for Wayne. We will stay tuned for forthcoming information.

Several factors are included in developing this budget this year. The Town's total taxable valuation is \$181,393,530. The total taxable valuation has not seen much growth in the last several years due in part to the depressed economic climate. However, recently as a result of the pandemic many people are leaving the city for country life. This has caused a sellers' market. Locally we have seen several properties sell for more than assessed. This will cause our certified ratio to drop further, making our valuation less accurate. In the future, we should consider a sales market study, further field valuation and possible factoring/ valuation update.

The adjusted Consumer Price Index (CPI) from the US Bureau of Labor Statistics increased 1.7 percent during the last 12-months. And, Social Security announced a 1.3 percent benefit increase for 2021. As a result, all salary and hourly wage staff receive a 1.5 percent cost-of living adjustment in this budget.

Over the last few years, we have repeatedly made budget cuts to address our tax burden. However, these cuts have come at a cost to the Town, with a lower unassigned fund balance, where left over money goes at the end of the year. Our unassigned fund balance is \$478,000. Tied with lower balances in our assigned funds such as road capital reserve, \$300,000 to \$105,000 has lowered our cash flow. Most importantly, these cuts cause Town Officials to be less responsive to Town needs – less money for highway maintenance, sheriff patrols etc.

What's In/ What's Out

This table summarizes each town department's proposed budget expenditures.

Town Expenses (Department)	FY 20/ 21	FY 21/ 22	Amount Changed	Percent Change
General Administration	\$ 237,007	\$ 252,311	\$ 15,304	6.1%
Debt Service	\$ 204,866	\$ 139,715	\$ (65,151)	-46.6%
Elections/ Hearings	\$ 2,115	\$ 1,600	\$ (515)	-32%
Human Services	\$ 13,815	\$ 15,136	\$ 1,321	8.7%
Fire Department	\$ 57,425	\$ 62,184	\$ 4,759	7.7%
Assessing / Mapping	\$ 24,800	\$ 25,500	\$ 700	2.7%
Animal Control	\$ 6,462	\$ 7,532	\$ 1,070	14.2%
Code Enforcement	\$ 39,219	\$ 39,200	\$ (19)	0%
Public Safety	\$ 38,541	\$ 40,642	\$ 2,101	5.2%
Roads	\$ 302,659	\$ 308,681	\$ 6,021	2%
Transfer Station	\$ 87,143	\$ 88,099	\$ 956	1.1%
Outside Agencies	\$ 36,578	\$ 36,578	\$ 0	0%
Recreation	\$ 27,105	\$ 43,636	\$ 16,531	37.9%
Land & Buildings	\$ 2,067	\$ 3,143	\$ 1,076	34.2%
Contingency	\$ -	\$ 3,000	\$ 3,000	100%
Capital Reserve	\$ 131,355	\$ 182,750	\$ 110,395	45.7%
Total	\$ 1,211,157	\$ 1,308,707	\$ 97,550	7.5%

The departments with the biggest changes are Administration, Debt Service, Human Services, Fire Department, Animal Control, Code Enforcement, Public Safety, Roads, Transfer Station, Outside Agencies, Recreation, Land & Buildings and Capital Reserve.

Administration: Several proposed changes in the Administration budget as follows:

- **Selectboard stipend:** Last year several Selectboard members generously agreed to donate all or a portion of their stipends to lower the tax impact. I am recommending that we restore back to previous practice, because possible changes in board members can cause fluctuations in this line item and burden a future member to an old member's agreement. The more appropriate way to handle this is to budget the amount. Then if a member would like to donate a portion or all of their stipend back to the Town, they can write a check to the town for a special cause of their choice, as many already do.
- **Meeting Clerk:** This item has a new element this year. The Meeting Clerk will be assisting the new Code Enforcement Officer with taking the Planning Board meeting minutes. This will free up the CEO for enforcement actions, writing findings of facts and issuing permits.

- **Training Expense:** Last year, we agreed to cut back training expense due to the pandemic. Much of the training was cancelled due to the pandemic; however, training has been restored albeit by Zoom. It is necessary, to keep staff abreast of the changes in the laws. Some this training is required by contract.
- **Website/ Email:** This change represents one new item and moving one item from another account line. We are now budgeting for a local business directory/ map and homepage located on www.waynemaine.com. We have to update and do a better job advertising it. We annually pay \$200 a year for our email hosting service. This item was an office expense previously.
- **Tax Administration:** This line item account covers the cost of printing and mailing tax bills, postage for mailing legal notices on delinquent accounts (certified mail), and recording fees for liens and discharges. Some these costs are later paid by the delinquent tax payer.
- **Legal:** This line item covers all professional legal expenses through our legal firm Bernstein Shur. MMA Legal services provides general legal advice, but they don't review contracts, policies and ordinances. This line item needs to be restored to previous amounts.
- **Insurance:** This line item reflects the real cost of insurance policies. The Town of Wayne uses MMA Risk Management for Property & Casualty, General Liability, Workers Compensation, Unemployment and Fire Accident.

Debt Service: We are on Year 8 of a 12 year Road Plan of our paved-road plan. The first six years we borrowed money to reconstruct and pave roads. Debt service account is the annual principal and interest payments to repay the municipal bonds we sold to fund the reconstruction and paving of roads. On Year 6, last year was the highest annual debt service payment, every year after we will be paying off one bond. Last year 7, was the first year we used the pay-as-you-go funding model for paving. That is the reason for the \$65,151 decrease from last year.

Human Services: The Human Service budget accounts for the Town's General Assistance and Aging at Home program budgets. Over the last several years, the Aging at Home program has been funded partly by a generous grant through the Ladd Charitable Corporation and donations from local members of the community.

Fire Department: The Fire Department is requesting several new changes.

- **Fire Chief Stipends** are increasing from \$6,000 to \$9,750. The Fire Chiefs' stipends haven't increased in many years, but their responsibilities have increased significantly.

Animal Control: The Animal Control increase budget reflects actual cost of time spent to do the work. The ACO gets paid a stipend to cover cost of using her vehicle and cell phone. The wages pay for her time spent.

Code Enforcement: The Code Enforcement Budget continues to share a full-time Code Enforcement Officer/ Local Plumbing Inspector with the Town of Readfield.

Public Safety: Several items in this budget are contractual increases such as Ambulance Service, Fire and Rural Patrol dispatch. This budget continues to defund the Town's budget to request details from the Sheriff's office. Also, Sheriff patrol coverage for several special events that bring a lot of traffic downtown, like the Holiday Stroll and Strawberry Festival, Memorial Day and Halloween.

Roads: This year's biggest increase goes to Gravel (+\$5,000 or 20%), Outside Contracting (+\$5,000 or 20%) and Brush/ Tree Removal (+\$2,000 or 17%). Other significant increases go to Highway (+3,013 or 1.7%) and Sidewalk plowing (\$3,000 or 50%). We need to restore funding in these areas to pre-pandemic levels. This budget, though, defers a lot of road maintenance onto future years.

Transfer Station: This budget's biggest increase is a result of last year's arbitrary cut to the hazardous waste line item. We generally spend around 1,000 to 1,500 a year on hazardous expense. This year, we changed our model up to improve the quality of service by moving the hazardous waste event to Readfield Transfer Station, as a result of the increased visibility, along came increased cost.

Outside Agencies: This year, as in the past, we chose to have the voters to vote on each individual agency request individually, with no recommendations from the Selectboard on these items.

Recreation: Last year, due to staffing turnover at the Ladd Recreation Center, the town did not have to pay for that employee's health insurance and retirement. This year, the Town will have to pay for the Ladd Recreation Director's health insurance and retirement due to our personnel policies. This budget defers a lot of routine maintenance and repairs onto future years.

Land & Buildings: This we added one new utility bill to this department. We have added power to the footbridge and Roderick Park on Memorial Park. This budget defers a lot of routine maintenance and repairs onto future years.

Contingency: This budget gives the Selectboard discretion for small special projects like purchasing flags downtown, hiring a consultant, purchasing Christmas lights, and other unbudgeted expenses.

Capital Reserve: The Capital Reserve budget funds the following capital reserve funds

Broadband Expansion:	\$2,500 (off-set by Franchise Fees)
Fire Truck Reserve:	\$50,000
Fire Ponds:	\$3,000
Road Reserve:	\$160,000
Feasibility Study	\$26,250

This year the increase to the Capital Reserve Budget includes the following increases to:

- **Fire Truck Reserve:** The fire department wishes to increase the savings rate \$30,000 to \$50,000 to replace their oldest fire truck which was purchased in 1986. The average useful life of a fire truck is 40 years. At this rate, we should be prepared to replace the truck in 2026.
- **Fire Pond:** The fire department wishes to replace two rural dry hydrants that have been taken out of service.

- **Road Reserve:** This account pays for all capital cost for road reconstruction and paving. As we decrease, the annual debt service payments, we will be increasing the funding of the Road Reserve until we reach \$300,000. This year's Road Reserve is \$160,000. We are proposing to reconstruct and pave Morrison Heights Road.
- **Feasibility Study:** This year, the Town is looking to hire an architect to study possibilities for a new town office and fire station – The architect will study the existing building program and utilization, provide an objective evaluation of existing buildings, design options, funding and utilize public feedback to suggest a preferred design.

	Amount Changed	Percent Increase
Increases of \$2,000 or more		
Road Reconstruction & Paving	\$65,000	40.60%
Feasibility Studies / Consultant	\$26,250	100%
Fire "Truck" Reserve Fund	\$20,000	40%
LRC - Health Insurance	\$13,161	92%
County "Kennebec"	\$12,638	5%
Gravel	\$5,000	20%
Outside Contracting	\$5,000	20%
Chief Officers' stipends	\$4,500	43%
Fire Ponds	\$4,000	100%
Highway Plowing	\$3,013	2%
Sidewalk Plowing	\$3,000	50%
Insurance	\$2,500	12%
Legal	\$2,174	22%
Operations	\$2,000	8%
Brush/ Tree Removal	\$2,000	17%

Mil Rate

The tax impact on residents. This year's proposed budget recommended a \$0.32 cent increase in the mil rate or 1.7 percent change.

- Last Year FY 19-20 Budget Mil Rate: 17.96
- Proposed FY 20-21 Budget Mil Rate: 18.28

Tax Impact – Budget Effect on Taxpayer

Home Values	2020/ 2021	2021/ 2022	Net Change
	17.96	18.28	+ 0.32
\$ 100,000.00	\$ 1,796	\$ 1,828	\$ 32
\$ 200,000.00	\$ 3,592	\$ 3,656	\$ 64
\$ 300,000.00	\$ 5,388	\$ 5,484	\$ 96
\$ 400,000.00	\$ 7,184	\$ 7,312	\$ 128
\$ 500,000.00	\$ 8,980	\$ 9,140	\$ 160

Tax Bill Breakdown

The below table shows your tax bill by appropriation. The largest appropriation is school district "RSU #38" or 61%. The second largest appropriation is the municipal appropriation "Wayne" is 32% of your tax bill. And, county "Kennebec" appropriation is 6% of your tax bill.

Appropriation	Amount	Percent
School "RSU #38"	\$ 2,322,349	61%
Municipal Operations	\$ 1,308,707	32%
County "Kennebec"	\$ 234,359	6%
Cobbossee Watershed District	\$ 2,832	0%
Overlay*	\$ 50,000	1%
Total	\$ 3,918,247	100%

LD1 Calculation: This Year's Municipal Property Tax Levy is under the limit by \$83,169. This is due to the Town's capital investment in roads and languishing growth in our tax base. This calculation and question is to limit the Town's budget growth to the town's tax base.

Budgetary Warrant Articles

There was unanimous consensus amongst Selectboard and Budget Committee members on all the proposed budgetary warrant articles.

Non-Budgetary Warrant Articles

Article 39. Proposed changes in the Wayne Land Use Ordinance includes language revisions to comply with State of Maine Guidelines For Municipal Shoreland Zoning Ordinances, clarify minimum lot sizes and setback requirements for residential structures on aquifers, setback and height requirements for fences and revision of the Land Use Table to clarify permit requirements for various uses in all zones. Proposed changes in the Wayne Zoning Map include showing acreage of wetlands, underlying zones for aquifers and matching the map with language in the Land Use Ordinance.

Article 40. Proposed changes to the Mobile Home Park, Recreational Vehicle Park and Campground Ordinance includes language to comply with State standards.

Article 41. Adopt the Mooring Ordinance. The Selectboard seeks your consideration of the Mooring Ordinance, without making a recommendation.

Article 42. Adopt the Ordinance Exempting Eligible Active-Duty Military Personnel from Vehicle Excise Tax. This Ordinance would exempt active duty military personnel from vehicle excise tax. This wouldn't have a huge budgetary effect to Wayne with only one or two active duty military personnel in town.

Voting Information:

Due to the global health crisis, through the powers vested to the Selectboard given them through Governor Mill's Executive Order 56, chose to hold a public hearing via remote participation and voting on all Annual Town Meeting warrant articles via Secret-Ballot referendum.

The **Public Hearing on 2021 Final Annual Town Meeting Warrant Articles** will be held on **Tuesday May 18, 2021 at 6:30 PM** remotely.

The **Secret Ballot Referendum on Tuesday June 8, 2021 from 8:00 AM to 8:00 PM** at the **Ladd Recreation Center**, 26 Gott Road, Wayne, Maine.

We are encouraging voters to request mail-in ballots. You don't have to be absent on election day to request a mail-in ballot. Ballots are available by contacting the Town Clerk's office by telephone at (207) 685-4983 or by email at townclerk@waynemaine.org. You can also request a ballot from the Maine Secretary of State's website at: <https://www.maine.gov/cgi-bin/online/AbsenteeBallot/index.pl>

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1504
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United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
SPECIAL COMMITTEE
ON AGING,
CAREGIVING,
AND APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
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 reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,
Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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United States Senate

WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

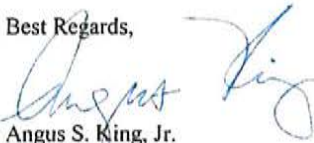
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator

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Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the CARES Act were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and service members and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,
Jared Golden
Member of Congress



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

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. But that is our reality, and it is my responsibility to guide our state through this time, to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 has wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have been working to get as many shots into the arms of Maine people as quickly and efficiently as possible.

While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up. In the coming months, I look forward to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. We also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

A handwritten signature in blue ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.

130th Legislature
Senate of Maine
Senate District 22

Senator Jeff Timberlake
Senate Republican Leader
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

January 2021

Dear Friends and Neighbors:

I would like to begin by thanking you for allowing me the honor of serving in the Maine State Senate. It truly is an honor to serve the constituents of District 22 and I am grateful you have put your trust in me. Rest assured I will continue to work tirelessly on your behalf.

Having been elected by my colleagues to serve as the Senate Republican Leader for the 130th Legislature, I look forward to leading our caucus, listening to all viewpoints and examining critical legislation with a keen eye as we have a responsibility to ensure the best interests of all Mainers.

The Legislature will face unprecedented, historical challenges never before seen in this state; however, I do remain optimistic about our future. I will do my best to hold the line on any new taxes or unnecessary borrowing. Although we are looking at a \$1.4 billion budget shortfall, state government must learn to live within its means. Like you and your family, Maine must tighten its belt in slow economic times and make the difficult but necessary decisions that will allow us to weather this storm.

At the same time, it is very important that we restore a sense of balance in state government; and the Legislature needs to play a key role in the discussion on Maine's future. We must be the voice of the people at the Statehouse. Each of you needs us to find common ground. Working alongside other leaders, as well as the Governor, we need to be sitting at the same table to retrieve any sense of balance we had in our lives prior to the pandemic. Additionally, it is imperative the public continue to have access to and play a critical role in the work of the Legislature.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me at 287-1505 or jeffrey.timberlake@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,


Jeff Timberlake State Senator



HOUSE OF REPRESENTATIVES

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

Daniel J. Newman

33 Caribou Road
Belgrade, ME 04917
Phone: (207) 458-1837
Daniel.Newman@legislature.maine.gov

February 28, 2021

Town Office
48 Pond Road Road
Wayne, ME 04284

Dear Friends and Neighbors,

Thank you for the privilege of allowing me to serve as your State Representative. Serving the residents of House District 76 in the Maine Legislature is a responsibility that I do not take lightly and I am honored you have entrusted me to be your voice at our State Capitol.

This past year has been unlike no other that we have endured in our lifetime. By remaining strong, staying safe and working together while respecting each other's voices and opinions, we will be able to return to a more normal way of life.

On December 2nd, the 130th Legislature was sworn-in at the Augusta Civic Center instead of the chambers at the State House as a safety precaution due to the ongoing COVID-19 pandemic.

This session, our biggest priority is addressing the next biennial budget with which we're facing a serious budget shortfall over the next three years. Difficult decisions will have to be made for prioritizing resources while addressing the needs created by this pandemic.

I encourage you to actively participate in your state government. Phone calls and letters are always a welcomed avenue for providing feedback. This session, with the increased utilization in remote meetings and hearings, happenings in Augusta are now even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at Daniel.Newman@legislature.maine.gov and I will happily add you to my distribution list.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2021.

Sincerely,

A handwritten signature in cursive script that reads "Daniel J. Newman".

Daniel J. Newman
State Representative



30 Mile River Watershed Association 2020 Report

2020 was a challenging year due to the pandemic. We faced tough questions about how to continue our mission while keeping everyone safe, but ultimately were able to adapt most of our programs to continue our work. Here are a few highlights:

Courtesy Boat Inspections: When summer arrived and so many people flocked to our lakes and ponds for refuge, courtesy boat inspections were more important than ever. We increased our hours staffing boat launches with paid inspectors by 30% in 2020. Paid and volunteer inspectors performed 2,355 inspections throughout the watershed (1,127 on Androscoggin) to keep harmful invasive species out of our lakes.

Invasive milfoil on Androscoggin: In September, invasive variable milfoil was discovered for the first time in our watershed on Androscoggin Lake. Invasive milfoil can devastate a lake, which is why we immediately sprang into action, working in close collaboration with our partners: the Androscoggin Lake Improvement Corp., the Maine DEP and Lake Stewards of Maine. Our efforts included extensive surveying of the cove where the initial plants were found and removal of those and additional plants found. Because this invasive grows and spreads rapidly, implementing aggressive, immediate control efforts are critical and provide our best hope of eradicating it. We will continue the fight this year with extensive lake surveys, removal of any milfoil found, and a large increase in boat inspections.

Lovejoy Pond Watershed Survey: In the fall we partnered with the Lovejoy Pond Improvement Association, Maine DEP and University of Maine at Farmington to conduct a watershed survey of Lovejoy Pond. On September 26th, 22 people split into five teams spent the day walking properties and roads throughout the whole watershed, identifying sources of erosion and runoff that could harm water quality in the pond. 50 erosion sites were found, with issues from minor to severe. This spring we will be sharing the results and notifying landowners with erosion sites about what was found, offering suggestions for improvements. The information collected will not be used for enforcement or regulatory purposes. This data will enable us to address issues to better protect the pond.

Water quality monitoring: We continued monitoring six lakes and ponds, including Lovejoy and Pocasset, May-September, collecting data on clarity, temperature, dissolved oxygen, phosphorus and other parameters that help identify trends and address at-risk areas before it's too late. In 2021 we plan to begin monitoring Androscoggin Lake as well.

Along with these programs, we also coordinate LakeSmart across the watershed, survey for invasive aquatic plants, provide technical advice on erosion control, support road construction projects and much more.

30MRWA's 2020 operating revenue was \$224,469, including \$5,500 from the Town of Wayne. Our 2021 operating budget is \$288 K. We request that Wayne increase its contribution to \$6,500 given the increased workload on Androscoggin Lake due to the milfoil. 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. Thank you to the town and to all the residents who contribute individually in support of our mission *to work as a community for clean and healthy lakes, ponds and streams in our watershed.*

Lidie Robbins,
Executive Director
www.30mileriver.org

Aging at Home
July 2019 – June 2020

Aging At Home, a committee of the Town of Wayne, has a mission: to provide support to the elders of Wayne in order to keep them at home for as long as possible as they age. We know that being engaged and connected reduces dementia, the risk of falling, and repeat hospitalizations in elders. We wish to help relieve isolation and loneliness, thereby helping prevent these adverse health effects. We want to help Wayne's elders do what so many of them said they want in our survey: stay in Wayne as they age.

Our committee has had the same kind of year we all have had during the Coronavirus Pandemic. It has been a difficult year for our elders, especially. The committee has tried to help with the loneliness and isolation with phone calls and distanced visits.

We have provided 22,884 units of service for and with elders fiscal year . Over 50 volunteers have helped with these efforts.

We began a widow and widower support group, which met twice a month outside in the warm weather, but had to stop in the fall. Tai Chi continued through the warm weather outside, masked and distanced, but also had to stop in the fall, due to the Coronavirus.

We also had a large project this fall, filling and delivering "Comfort/Covid/Emergency tote bags of items to 36 elders at home. These bags were welcomed and even cherished by the people who received them.

We wrote a grant and received funding from AARP Maine to purchase 2 picnic tables and 2 park benches for the Memorial Park. After a glitch in shipment, they are mostly installed (3 of 4,) with just a wait for warmer weather between us and their use.

Some of our numbers:

- Emails, 19,356
- Volunteer-delivered meals, (approx.), 2340 meals
- Thanksgiving dinners from D Emery, 6
- Christmas dinners from D Emery, 10
- In person visits, 96
- Telephone calls to check in or socialize, 425
- Support group for Widows and widowers, 51
- Tai Chi class offered 1 X /week, 348
- Music Programs, 100
- Sand Buckets delivered, 3
- Elder luncheons, 72

Income

Grants

- AARP Maine Community Challenge Grant \$5,000.00
- Cares Act Grant/Spectrum Generations \$2,500.00
- Lifelong Communities Mini-grant \$2,500.00

Donations \$3,236.10

Total Income \$13,236.10

Expenses

Comfort bag items \$2,003.52

Picnic Tables and Benches \$4,601.91

Cory Poulin: Concrete \$2,330.00

Holt Norton: Site Prep \$475.00

Total Expense \$7,406.91

Our request for funding this year is comprised of wages for the coordinator.

\$20 per hour X 12 Hours per week X 52 weeks = \$12,480.00

Fed/FICA \$954.72

Total Personnel expenses **\$13,425.72**

This amount reflects the increased hours the coordinator of AAH has worked over the past year due to the pandemic, and the increased need in the Wayne community for support and connection.

Increase of 1 hour per week. \$20 X 52 = \$1040 increased from last year.

Our other expected expenses are covered by donations.

Other Expenses:

- Luncheons for 9 months, \$900.00
 - Envelopes, copy paper, stamps \$250.00
 - Speakers stipend \$100.00
 - Subtotal \$1,250.00
- Total Program expenses **\$14,690.00**



Androscoggin Lake Improvement Corporation

Both the pandemic and the discovery of invasive variable milfoil in Androscoggin Lake created special challenges for our lake association in 2020. We continue to learn new ways to meet these challenges and are proud of everything that we have been able to accomplish.

With the help of both the Lake Stewards of Maine and the 30 Mile River Watershed Association, the Androscoggin Lake Improvement Corporation (ALIC) has, over the last few years, organized and grown one of the largest volunteer invasive plant patrol teams in our area. Over the summer of 2020, our 35 or so volunteers completed 16 surveys over 26 lake segments with a total of 72 hours on the water! It was one of these faithful volunteers who discovered the presence of invasive variable milfoil in the lake's inner cove. Early detection of invasives is key to control and potential eradication.

Once the plants were discovered in late September, we immediately sprang into action. Both 30 Mile and Lake Stewards were brought in to both confirm identification and to organize an initial response. Additional plant surveys were conducted of the inner cove, the yacht club basin, and other key spots around the lake. A team of divers was brought in by the Maine Department of Environmental Protection (DEP) to professionally pull plants and to conduct a survey of the cove at depth.

We are working closely with 30 Mile, along with Lake Stewards and the DEP, on a comprehensive plan of attack for the summer of 2021. Our invasive plant patrol volunteers will play a key role in this effort.

While early detection of invasives is important, keeping them out of the lake from the start is even better. To that end, ALIC has, over the past decade, actively partnered with 30 Mile to support a robust Courtesy Boat Inspection program on our lake using both volunteers and paid staff. Our 2021 plans include increased coverage at the state boat launch. We will also be contacting businesses and campgrounds with boat launches to help them develop their own boat inspection programs.

Unfortunately, invasives are not the only threat to the future of our lakes. Water quality is very important to us. The lake association sponsors its own LakeSmart team designed to educate individual property owners in best practices around lake stewardship and to help stop water runoff into the lake. We also perform water quality testing throughout the summer to monitor things like water clarity and phosphorous load.

Communication and community outreach is also important to us. We host a web site, a facebook page, and an e-mail mailing list which are all open to anyone in our community, regardless of membership in our association. Our Annual Newsletter is both published on our web site and distributed freely through businesses and such throughout our community.

We collaborate with our partners. We cannot do all of this on our own. We rely on 30 Mile for regional leadership, on Lake Stewards for support of both our plant patrol and water quality teams, and on Maine Lakes for state-wide leadership and support of our LakeSmart team.

Over the past year, we have been forced to do things a bit differently. We have become experts in the use of Zoom. In fact, our 2020 Annual Meeting was held on Zoom; we had best attendance ever. Most of our programs do not require face-to-face contact, but when they have, we have taken all measures to stay safe. As of this writing, it is difficult to know what sorts of restrictions the pandemic will recommend to us in 2021. However, we do anticipate that we will continue to find ways to ensure that our programs remain viable and effective.

Support ALIC. Let's get these invasives out of our lake!

Sincerely,
John (Buddy) Cummings
President, Androscoggin Lake Improvement Corporation

Assessor's Report

RJD Appraisal has enjoyed serving the Town of Wayne as its Assessing Agent over the last year. We are available at the Town Office typically the fourth Monday of every month for appointments. 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 96 % of market value.

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION

Most homeowners whose principal residence is in Maine are entitled up to a \$25,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). 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.

RECOGNIZED WAR PERIODS World War I - April 6, 1917 through November 11, 1918;

World War I - (service in Russia) - April 6, 1917 through March 31, 1920;

World War II - December 7, 1941 through December 31, 1946;

Korean Conflict - June 27, 1950 through January 31, 1955;

Vietnam Era – February 28, 1961 through May 7, 1975. For the period, February 28, 1961 through August 4, 1964, federal law restricts the definition of the Vietnam Era war period to relating only to veterans who served in the Republic of Vietnam.

Persian Gulf War – August 2, 1990 to the date that the U.S. Government recognizes as the end of the Persian Gulf War. This period also includes Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn.

OTHER RECOGNIZED SERVICE PERIODS February 28, 1961 through August 4, 1964 (Maine property tax exemption applies to all veterans who served during February 28, 1961 through May 7, 1975, regardless of where they served);

August 24, 1982 through July 31, 1984; and

December 20, 1989 through January 31, 1990.

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
Assessor Agents RJD Appraisal
Town of Wayne

MAINE REVENUE SERVICES - 2020 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Wayne

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

1. Total taxable valuation of real estate 1 180,014,020
(must match MVR Page 1, line 6)
 2. Total taxable valuation of personal property 2 788,100
(must match MVR Page 1, line 10)
 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) 3 180,802,120
(must match MVR Page 1, line 11)
 4. (a) Total exempt value for all homestead exemptions granted 4(a) 8,297,900
(must match MVR Page 1, line 14f)
 - (b) Homestead exemption reimbursement value 4(b) 5,808,530
(line 4(a) multiplied by 0.7)
 5. (a) Total exempt value of all BETE qualified property 5(a) 1,262,300
(must match MVR Page 2, line 15c)
 - (b) BETE exemption reimbursement value 5(b) 631,150
(line 5(a) multiplied by 0.5)
- Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form.
- DO NOT QUALIFY
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) 6 187,241,800

ASSESSMENTS

7. County tax 7 \$221,721.15
8. Municipal appropriation 8 \$1,211,156.00
9. TIF financing plan amount 9 \$2,697.00
(must match MVR Page 2, line 16c + 16d)
10. Local education appropriation (Local share/contribution)
(Adjusted to Municipal Fiscal Year) 10 \$2,322,349.00
11. Total assessments (Add lines 7 through 10) 11 \$3,757,923.15

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing 12 \$70,000.00
13. Other revenues: (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)) 13 \$349,811.00
14. Total deductions (Line 12 plus line 13) 14 \$419,811.00
15. Net to be raised by local property tax rate (Line 11 minus line 14) 15 \$3,338,112.15

- | | | | | | | |
|-----|---|---|--|---|--|-------------------------|
| 16. | \$3,338,112.15
<small>(Amount from line 15)</small> | x | 1.05 | = | \$3,505,017.76 | Maximum Allowable Tax |
| 17. | \$3,338,112.15
<small>(Amount from line 15)</small> | ÷ | 187,241,800
<small>(Amount from line 6)</small> | = | 0.017828 | Minimum Tax Rate |
| 18. | \$3,505,017.76
<small>(Amount from line 16)</small> | ÷ | 187,241,800
<small>(Amount from line 6)</small> | = | 0.018719 | Maximum Tax Rate |
| 19. | 180,802,120
<small>(Amount from line 3)</small> | x | 0.017900
<small>(Selected Rate)</small> | = | \$3,236,357.95
<small>(Enter on MVR Page 1, line 13)</small> | Tax for Commitment |
| 20. | \$3,338,112.15
<small>(Amount from line 15)</small> | x | 0.05 | = | \$166,905.61 | Maximum Overlay |
| 21. | 5,808,530
<small>(Amount from line 4b)</small> | x | 0.017900
<small>(Selected Rate)</small> | = | \$103,972.69
<small>(Enter on line 8, Assessment Warrant)</small> | Homestead Reimbursement |
| 22. | 631,150
<small>(Amount from line 5b)</small> | x | 0.017900
<small>(Selected Rate)</small> | = | \$11,297.59
<small>(Enter on line 9, Assessment Warrant)</small> | BETE Reimbursement |
| 23. | \$3,351,628.22
<small>(Line 19 plus lines 21 and 22)</small> | - | \$3,338,112.15
<small>(Amount from line 15)</small> | = | \$13,516.07
<small>(Enter on line 5, Assessment Warrant)</small> | Overlay |

(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

It has been another lively and event-filled year at the Cary Memorial Library. The Cary Memorial Library functions as a free public lending library to the extended Wayne community. It is run by the Wayne Library Association, a 501(3)C non-profit organization with a nine member Board of Library Trustees. Our renovated space continues to be well-used and a source of pride to the community. The library boasts a collection of 12,360 books, magazines, audiobooks, and DVDs. Circulation of books, interlibrary loans and Maine Download Library items (eBooks and audiobooks) totaled 7294. We hosted 93 children's events and 58 adult events at the Cary and at the Williams House this past year. Indeed the Williams House has become a delightful and popular gathering place, hosting meetings, book sales, First Saturdays, fundraising activities like the Silent Auction and the Lobster Lunch, and all manner of music, artistic and literary happenings. This summer you will see the exciting Alice Room project come to fruition; stay tuned for the unveiling in June 2020. The library's events continue to attract wonderful attendance. Library visits and event attendance totaled 6988 and Williams House event attendance totaled 2907, a total of 9895 uses of library services or attending programs. We are very proud to have that kind of support and enthusiasm for our offerings. We are able to promote our programs with our crisp, beautifully designed website: www.cary-memorial.lib.me.us, tended by volunteer Webmaster MaryJean Cowing. If you would like to be added to the library's email list for news and events, contact Librarian Janet Adelberg jadelbergcml@gmail.com or stop in. How does a small library do so much? The answer is easy. Many dedicated volunteers serve on the Board of Trustees, maintain the two buildings and grounds, help staff the front desk, and organize and staff the Williams House events, and assist in a variety of other tasks. We continue to be indebted to and grateful for the expertise of our professional volunteer Treasurers, Dawn and Kevin Brooks. As the librarian, I would like to extend a welcome to one and all to visit the library and take advantage of this town gem.

Respectfully Submitted, Janet Adelberg, Librarian

Cobbossee Watershed District

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.

Annually, the CWD monitors the water quality of Wilson, Berry, and Dexter Ponds monthly from May through October. The water quality data collected the CWD enable us to maintain a sense of the environmental health of the lakes and ponds of the Cobbossee Stream watershed. Compared to lakes state-wide, the water quality of Berry and Dexter Ponds continues to be moderate, but Wilson Pond, however, continues to exhibit variable water clarity at best, but did exhibit rather good water clarity in 2020 compared to recent years. Wilson Pond was placed on the state's List of Impaired Waterbodies in 2006 due to declining water quality that began in the 1990's. And although Wilson Pond has not recorded a season with a 'severe' algae bloom as defined by the Maine DEP as water clarity less than 2.0 meters, in 2018 the water clarity reached 2.0 meters, the lowest value on record for Wilson Pond and did decline to 2.74 meters in September of 2020. The average water clarity for the pond for 2020 was 5.2 meters (17 feet), a full meter (3.3 feet) better than in 2019. Dexter Pond exhibited a good year as well water clarity-wise in 2020 with an average clarity reading of 5.42 meters (18 feet), as did Berry Pond with water clarity of 5.62 meters (18.4 feet). Lake water clarity is primarily determined by the amount of algae that is in the lake water, which in turn, is a function of 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.

District-wide, the CWD manages a water levels management program to ensure proper management for flood and erosion control, as well as water quality, fisheries and wildlife concerns, among others. This program includes frequent monitoring of the water levels of Berry, Dexter, and Wilson Ponds throughout the year. To ensure that water levels on all District lakes and ponds are within the CWD's seasonal standards the CWD coordinates dam adjustments 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 fall of 2020, the CWD received a grant from the Maine DEP to update the Wilson Pond Watershed-Based Plan (WSBP) which outlines actions, schedules, and responsible parties to improve lake water quality. The plan, which had expired in 2017, is scheduled to be updated and approved by DEP and USEPA in 2022. By updating the plan, Wilson Pond will again be eligible for funding from the federal Clean Water Act to address sources of pollution throughout its watershed.

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.

Conservation Commission

Dear Wayne Citizens,

The Wayne Conservation Commission (WCC) made progress on long term conservation projects in fiscal year 2020 (July 1, 2019 through June 30, 2020). Most of the WCC's work focused on the Town-owned "Wilson Pond Lot" (WPL), which Wayne citizens had voted to preserve in June 2019. This hilly, forested parcel located on the House Road, is listed as 118 acres in size, and includes approximately 1,000 feet of frontage on Wilson Pond. It contains several distinctive points of interest and significant wildlife and recreational values.

During summer 2019, WCC members, in consultation with the Select board, identified initial actions to be taken in developing a management plan for the parcel. Some early objectives were to develop an inventory of the natural resources of the property including characterizing its plant and wildlife community and to contract for a survey of the property. Having a professional survey done of the entire parcel is particularly important to determine the precise location of the boundaries of the property.

On August 24, 2019, the WCC hosted a walk at the WPL lot which invited the public to explore the property on foot. Nine Wayne residents participated in the event.

In September 2019, with expertise generously donated by Maine Master Naturalist and Wayne resident Pam Green, the WCC conducted a partial plant inventory of the parcel. We have tentative plans to continue the inventory in spring 2021. The WCC also drafted a list of wildlife species and prepared preliminary recommendations for management of wildlife habitat. Plans for a formal management plan for the land, with public involvement, are under development.

In March 2020 deed research and a detailed scope of work for the property boundary survey was completed. A boundary survey by professional surveyors is expected to be completed in Spring 2021. The WCC and Select board also considered a potential location for a parking area to facilitate future public access.

As part of its continuing mission to engage Wayne citizens with conservation areas in all seasons, the WCC hosted a winter walk at the WPL on January 19, 2020. A dozen participants enjoyed walking and snowshoeing on a beautiful winter day.

In spring 2020 the WCC continued to prioritize next steps for the WPL, including seeking possible grant opportunities to defray future costs for constructing a parking area and creating one or more hiking/walking trails including a handicapped-accessible portion if possible.

A further task for spring 2021 will be raising additional funds for the WPL survey and further improvements at the WPL as well as other properties. Within the next two years, the WCC hopes to achieve the goals of both preserving the natural character of the WPL and making it accessible for all Wayne residents to enjoy.

Another significant mission of the WCC is to develop an Open Space Plan, as identified in the Town's updated Comprehensive Plan which was adopted in 2017. The first step will be forming an Open Space planning committee that is not limited to WCC members but includes all Wayne residents who wish to participate in the process. Because this would require holding a public meeting -- or likely a series of them -- to ensure that all interests are represented, we made the difficult decision to defer the Open Space planning project until such time when the COVID-19 pandemic is under control. Let's hope for 2021!

Respectfully submitted,

Leslie Burhoe, Secretary
Anne Huntington
Fred Hurley (Associate)
Lloyd Irland
Chris Jones, Chair
Diana McLaughlin
Ken Spalding

WAYNE FARMERS' MARKET



Dear Wayne Residents and Visitors,

Thank you for your support of the Wayne, Maine Farmers' Market!

Unfortunately, the Market did not open in 2020 due to public health concerns associated with the COVID-19 pandemic. The Market Committee came to this decision after considering the safety of our vendors, customers, and everyone in the community. Many of our vendors developed new strategies for connecting with their valued customers, as they worked to keep their operations afloat.

We plan on coming back strong in 2021. Whether you are a lifelong citizen, an occasional visitor, or a long-time summer resident in Wayne, the Market is a great way to meet the rest of the community, purchase fresh, local food and other products, and enjoy Saturday mornings in the summer. Located on the green next to the Post Office overlooking the beautiful Mill Pond, we are open from Memorial Day to Labor Day every Saturday morning, 9:00 am to noon. See you this summer!

2021 vendors A Small Town Bakery, Birtwell Farm, Bragg Maple Products, Cranberry Rock Farm, Firelight Farm, Gatwick Goat Farm & Creamery, Gingerbread Farms, Grey Goose Gourmet, Pickles' Potions, Sparkplug Farm, and A Lakeside Pottery

*<https://www.facebook.com/wayne.maine.farmers.market/>

Three of our primary goals are to support local farmers and growers, focus attention on the many benefits of healthy local food and sustainable farming, and to increase the number of people who attend the market. The Committee is pleased that the Market is a not only a place to purchase regionally grown and produced food, but also a community gathering place for visitors and for Wayne's summer and year round residents.



Snafu Acres, Photograph: Jane Davis

** Thank you to Snafu Acres, Monmouth, for your participation in the WFM since 2009. We will miss you at the Market and wish you the best with your farm and other market venues.*

Income/Expenses summary:

Carry Over 2019-2020	\$ 1114.52
Expenses:	5.40
Balance	\$1109.00
(as of 3/31/21)	

The Wayne Board of Selectman drafted a Farmers' Market Directive during the summer of 2015. The Directive was approved on August 25, 2015, and outlines the roles and responsibilities of the Farmers' Market Committee for the management and oversight of the Market; the number, qualifications, appointment, and membership requirements for committee members; and includes requirements for committee organizational structure, quorums, and public postings of agendas, meeting dates, and locations.

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.



Cranberry Rock Farm: Photograph: Jane Davis

Hours of operation 2021: Saturdays 9 a.m.- noon Memorial Day weekend-Labor Day weekend

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.

*The Wayne Farmer's Market is a town-sanctioned event, by vote of the Wayne 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); Cindy Townsend (Vendor representative);
Theresa Kerchner (Chair and Treasurer) and Emily Perkins (Advisor).

Website: www.waynefarmersmarket.weebly.com

Fire Department

The fiscal year ending June 2020 was one of unprecedented and unpredicted changes in the fire service mostly due to “The Virus”. It disrupted meetings and trainings, and caused the creation of response protocols never envisioned before. The Wayne Fire Department came together with the other departments of the Lakes Region Mutual Aid group and adapted procedures across the emergency response field which helped us to keep ourselves as safe as possible while doing what was required during responses.

At year end the truck committee had secured the chassis for the new 72 and have developed plans for the body production and completion of the project with delivery expected in the early spring of 2021.

New landing zone kits were acquired with training in their use to happen as “The Virus” will allow.

Meetings and trainings are currently limited due to the conditions of the pandemic but will return to a regular occurring schedule as soon as possible.

<u>Year</u>	<u>Summary of Calls 2020</u>	<u>Summary of Calls Previous</u>
Calls in Wayne		Calls in Wayne
Structure Fire	0	1
Vehicle Accident	16	10
Tree/Power Line Down	15	7
Smoke Investigation	1	1
Medical Assist	3	1
Water/Ice Rescue	0	0
Vehicle Fire	0	0
Carbon Monoxide Investigation	4	1
Fire Alarm Investigation	4	2
Chimney Fire / Heating System	1	2
Woods, Grass, Brush Fires	4	0
Stand By Requests / Miscellaneous	2	0
Total in Town Calls	50	25
Calls to Assist Other Towns		Calls to Assist Other Towns
Responded	30	43
Stand By in Town	3	9
Cancelled Before Responding	22	22
Total Out of Town Calls	55	74
Total Calls for Year	105	99



"First to Serve ~ 1799"

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

Ken Mason, Sheriff

Alfred G. Morin, Chief Deputy

Lieutenant J. Chris Read
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

Captain Richard E. Wurpel
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 623-8787

February 26, 2021

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 2020. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court and Transport Division. We provided many regional assets to our communities including, Two K-9 Teams, Dive Team, Sex Offender Registry, Veterans Advocacy, Accident Reconstruction and Drug Recognition Experts(DRE).

I would like to begin by saying that 2020 was certainly a challenging and unusual year for all of us. COVID -19 changed all of our lifestyles and daily activities. It did not, however, change the fact that your Sheriff's Office continued to respond to calls for service as well as caring for the inmates incarcerated at our facility. In other words, it was business as usual for my staff. We just went about it a little differently.

In 2020, Law Enforcement Deputies in full-time and part-time capacity logged thousands of calls for service. There was a brief time of about three months from the middle of March to about the middle of June when calls for service were actually down, likely due to the COVID-19 outbreak. It was a welcome relief, as the threat of the viral infection was yet another caution our Deputies added to their daily routine.

Thanks to the Stanton Foundation, Kennebec received a \$25,000.00 grant to purchase another K-9. That grant paid for the dog (Brock) and all associated equipment training for Brocks handler, Deputy Zack Carey.

Since the beginning of the year, four new full-time patrol deputies have joined our ranks due to resignations or expansion of the division. Due to the State Police reducing their commitment to our call-sharing agreement, the Sheriff's Office has increased its patrol staff by three members.

The patrol division welcomes Phil Lynch, Brandon Van Wyk, Jordan Gaudet and Nathan Johnson. Deputy Lynch was a part time reserve deputy already working with us. Deputy Van Wyk came to us from the correctional division and Jordan Gaudet and Nathan Johnson were already certified full time officers and came to us from Hallowell PD. We will be bringing on two new deputies in January of 2021 to fill our roster.

Our Civil Process Deputies serve legal documents on behalf of attorneys, the courts, citizens, local, and state government, landlords and other entities. In 2020, the three civil deputies received over 6,876 requests for service in Kennebec County. Some of the services include, civil summons & complaints, foreclosures, evictions, small claims, child support notices from the State and enforcement of court orders and writs to name a few.

During the past year, our Correctional Facility managed 1920 inmate intakes. The offenses committed by defendants included everything from Trespass to Homicide. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility.

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. One may think that this only benefits the county, but it does not. It also benefits the inmate population as well.

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.

I would like to thank all of my administrative staff who support the patrol division, detective division, correctional division and the civil deputies. The copious amounts of paperwork that is handled by these individuals is staggering and their work is greatly appreciated. Job well done by all.

As your Sheriff, and moving forward into 2021, my focus will remain steadfast in serving the people of Kennebec County and our visitor's.

Ken Mason, Sheriff



207.377.2848 | PO Box 261 - 331 Main Street
www.tkl.org | Winthrop, Maine 04364

Dear Wayne Residents,

Since 1988, with the support of 1,100 member households and over forty Maine businesses, the Kennebec Land Trust (KLT) has worked cooperatively with landowners and communities to conserve our region's natural resources. KLT holds conservation easements on, accepts gifts of, and purchases significant lands to further the mission of the organization.

Last year KLT experienced a marked increase in interest from people who are just discovering our close-to-home conservation lands and fifty-three miles of trails. It was rewarding to be able to make people's lives a bit brighter during these challenging times. Gott Pasture Preserve, Norris Island, Perkins Woods, and Macdonald Woods and Mount Pisgah, both of which include acreage in Wayne, were popular destinations! With this increased interest, we've been busier than ever with trail and parking lot improvements and communications with member communities and neighbors of our properties.

In 2019 with support from many Wayne KLT members, KLT purchased and conserved the 330-acre Surry Hill Community Forest in neighboring Fayette. While located in Fayette, this property is incredibly valuable for Wayne and its residents. Surry Hill features streams flowing into Pocasset and Lovejoy Ponds, protecting water quality in the 30 Mile River Watershed; valuable woodlands and wetlands; and phenomenal scenic views. With many acres of regenerating forest land, conserving this property will also help to mitigate climate change.

In 2020, our work at the Surry Hill Community Forest included developing a new trail to the hilltop, clearing trees to maintain and enhance the views from Surry Hill and planning for grassland bird and pollinator habitat. In 2021, with support from the Central Maine Mountain Biking Association, we will be developing a multi-use trail system.

KLT is also developing new programs to promote and expand conservation in ways that serve our communities more effectively. As a landowner in Wayne, we also participate by paying taxes on the properties we own at the open space rate. We value our strong partnership with the Town of Wayne and welcome this opportunity to communicate with you about our conservation work.

Everyone is welcome to visit our properties and trails and to attend our public programs. Do not hesitate to contact us for more information, 207-377-2848 or info@tklt.org. You can also visit our website, www.tkl.org for trail maps, directions, and more information about our organization. Thank you to all those in Wayne who have chosen to support KLT as members or volunteers.

Sincerely,

Kim Vandermeulen, President

Theresa Kerchner, Executive Director

Marie Ring, Director of Membership and Programs

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, Tai Chi on Friday and Tot-time each Friday morning and, where parents can come and play with their pre-school children and enjoy a story time and snack. On the second and fourth Monday of each winter month we offer coffee and game time, all are welcome. During the summer months, the tennis courts, pickle ball 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 26th, and several holiday parties each year.

In addition, the Center serves the community in many other ways. Many organizations--such as 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 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 community members on the present board are Lincoln and Gloria Ladd, Besty Ladd, Sharon Bonney, George Dragonetti, Chase Morrill, Chris Bennett, Jeremy Smith, Janet Crane and Tom Wells.

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, Adam Brooks at 685-4616, Monday through Friday.

Memorial Day Committee

The Committee is responsible for arranging a respectful commemoration of Memorial Day, including a parade, music and remarks focused on Wayne's support of maintaining American ideals and freedoms. This year in-person activities were suspended (COVID-19) and the events and remarks were pre-recorded and posted on-line at the Town website.

The Committee sponsored collection of personal reflections, posted on the website, and a banner, "Wayne Honors Memorial Day" with memorial ribbons attached naming Wayne's war dead and others with connections to Wayne.

The wreath laying at Memorial Stone was performed by Bill Coolidge with Don Welsh and the color guard. The flag raising was accompanied by the National Anthem sung by Dana Reynolds, who later in the program performed Taps. The Memorial Address was delivered by William Ault.

Pastors Angela Rotherham and Jon Olson also participated in the memorial ceremony. Filming of outdoor segments was courtesy of Taylor Stevenson with video assembly by Angela Rotherham and Stan Davis.

We appreciate all who participated in this reflection of remembrance and commend you to the Committee's page on the town website to see the recorded program.

Respectfully,
Memorial Day Committee

David Ault
Peter Ault
Kate Ballou
Douglas Stevenson
Holly Stevenson
Donald Welsh, Colonel, U.S. Marine Corps (ret.)

Planning Board

During the fiscal year July 1, 2019 to June 30, 2020, the Planning Board continued to meet regularly on the first Wednesday of the month. The Planning Board's major responsibilities under town ordinances are to review and act on applications for conditional use permits and subdivision approvals.

In the 2019/2020 fiscal year, the Planning Board worked to propose certain amendments to the Wayne Land Use Ordinance (LUO) dealing with areas which the Board believed needed clarification. Jamie Hanson was hired as a Code Enforcement Officer (CEO), but left after six months. It has been very difficult finding qualified CEOs as many are retiring and the pool of qualified applicants is shrinking.

During the fall of 2019, the board worked to modify the zoning ordinance to give oversight and enforcement of timber harvesting in shore land areas to the Maine Forest Service (MFS). The board worked with the MFS on language and thought that it was acceptable to the MFS. The proposed ordinance amendments were approved by the town at the 2019 Town Meeting. However after the amendments were approved, the MFS informed the town that the language was not acceptable. Language changes acceptable to the MFS were made to the LUO and approved at a special town meeting on February 18, 2020

The development pressures many other Maine communities have faced periodically over the years largely have been absent in Wayne, until recently. Some provisions of the Wayne Subdivision and Zoning Ordinances are not always clear or straightforward. The board has continued to work to make the zoning ordinance clearer.

Respectfully submitted,

Steve McLaughlin, Planning Board Chair
Fred Duplisea
Seth Emery
Reed Lee
Andy Gorrill
Ed Bergman (Alternate)



MARANACOOK AREA SCHOOLS

A Caring School Community Dedicated to Excellence

Dear Community members,

As I write this letter it is the beginning of April and I am reflecting on the unprecedented school year we have experienced in the 2020 - 2021 school year. The year began with the tremendous task of opening our schools to in person learning while keeping health and safety at the forefront of the work we were undertaking. Our district made a herculean effort to be prepared for students to return to school by developing remote, hybrid, and fully in person plans. We prepared for all scenarios. As the school year progressed the virus reminded us all that it is in control. Using guidance and protocols from the Maine Department of Education (MDOE) and the Maine Center for Disease Control (MCDC) we have had periods of time where students and staff have had to work remotely but we have also been able to maintain in person learning for a good part of the year. Now with vaccines being available we are seeing a light at the end of the tunnel that brightens not just the 2021-2022 school year but also the remainder of this year.

We took a four prong approach to addressing the needs of our students and staff to return to in person learning. We looked at four “pillars” in order of addressing the hierarchy of needs that included; the need for safety in the physical environment, technological access for all, supporting social emotional wellbeing and learning (mental health), and planning for academics and academic recovery. We, like other school districts, received monetary support from the federal government that flowed through the MDOE to support us in the return to school planning. In order to receive the funds we had to agree to implement the six standards proposed in the MDOE framework, which included Covid-19 screening each school day, masking, social distancing, hand hygiene, personal protective equipment (PPE), and return from illness protocols.

We received two allocations of funds through the Emergency and Secondary Schools Emergency Relief Funds (ESSERF) totaling \$825,512.71. The monies had to be used in a way that addressed issues directly related to the Covid-19 pandemic. Our uses included an extra nursing position so the students in our six school buildings had access to quality nursing support, networking upgrades to increase capabilities at all our buildings, K-12 summer programming (currently in development), increasing the part time literacy interventionist position to full time at Wayne Elementary School, social emotional learning curriculum for grades K-8, and laptops to replace our current 5 year old models for grades 6, and 9-12. These funds will be expended over a 2 year period to capitalize on student needs directly related to learning loss.

We received two allocations from the Corona Relief Funds (CRF), another federal grant in which again the funds through MDOE, totaling \$1,843,225.88. This money, like the ESSERF, had to be used to address issues associated with our reopening plans and the Covid 19 health

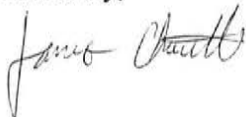
emergency. The money was used to purchase iPads and laptops for students grades K-5, software programming that allowed for remote learning such as Zoom and Seesaw as well as academic software including Dreambox (math), Lexia (literacy), Mystery Science and Edpuzzle. We also repaired, upgraded, or installed upgraded ventilation in all of our schools, PPE, cleaning supplies and equipment, food service equipment, nursing supplies, desks and other classroom supplies associated with social distancing, long term substitute teachers, technology for remote meetings, camera systems for contact tracing and Ruvna software to track health symptoms of Covid 19. Each of the purchases with the funds is tied directly into the four pillars we used to re-open schools to in-person learning in the fall. We sought suggestions from all employee groups as well as with the Board of Directors, particularly when it came to facility needs.

Thank you to the communities that make up RSU #38/Maranacook Area Schools for your continued support of our students. We continue to strive toward our mission of “a caring school community committed to excellence.”

Enrollment data for the district.

Grade	Manchester	Mt. Vernon	Readfield	Wayne	Totals
Pre-K	13	7	10	3	33
K	17	11	25	10	63
1	25	15	27	10	77
2	19	9	34	10	72
3	31	15	30	11	87
4	34	16	22	10	82
5	14	18	27	11	70
6	29	26	23	10	88
7	24	20	30	8	82
8	21	20	29	10	80
9	29	18	23	11	81
10	15	20	24	10	69
11	32	16	26	5	79
12	21	17	31	6	75
Totals	324	228	361	125	1038
October 1, 2020 (does not include enrolled non-resident students)					

Sincerely,



James Charette
Superintendent of Schools

Solid Waste and Recycling Committee (SWRC)

The Readfield Transfer Station continues to operate as expected with costs within the approved budget. We serve three member communities, Fayette, Readfield and Wayne, authorized by a 5-year interlocal agreement with cost sharing based on each town's state property valuation. Residents from each town utilize the station by permits issued at each town office or may arrange for a commercial hauler to deliver their materials at their own expense.

Operations have continued smoothly over the past year. Residents from all towns seem familiar with the facility and adjust easily with each improvement we make. The access drive was fully paved, and small stones placed along the edge for better wear and less erosion. Everyone appreciated this drive during the spring mud season when access was smooth and clean. Efforts to control congestion have been fairly successful. A new small gatehouse building has been installed and will be utilized by attendants to direct traffic flow and to inspect loads and collect fees. The station continues to pass annual safety inspections and all recommendations for improvement are implemented to the best of our ability. The facility operations manual was thoroughly reviewed and revised, with updated practices fully implemented.

Recycling continues to be a complicated waste stream. With the recent changes in world markets correct material collection and contamination are key issues. We continue to have very limited contamination due to the awareness and concern of our citizens to do the right thing and heed advertised instructions for material collection. A key component has been removing all plastic film from the single-stream collection and placing it separately in a bin. These materials are then taken locally to be used to manufacture composite decking. Combining collection of tires, white goods, metals, e-waste, wood, brush, propane tanks, shingles, compostable materials, items for the swap shop, and utilizing the bins for Paint Care and Apparel Impact, our recycling rate is very good. This is something for us to celebrate!

The SWRC is comprised of folks from the three member-towns and the Transfer Station Manager. Each town is represented by their Town Manager, one Select Board member and two other citizens. This committee meets once every three months, rotating meeting location by towns, to review operations, budget, expenses, capital projects and safety reports.

All three member-towns are pleased to be working together for the benefit of each town, and welcome input from the public. We are always looking for ways to increase our recycling rate through education to the public. Look for updates and articles on the Readfield town website and in the Messenger.

Respectfully submitted by,
Kathryn Mills Woodsum, Chair SWRC

TOWN CLERK

TOWN OF WAYNE – TOWN CLERK

July 1, 2019 – June 30, 2020

VITALS

Births 9

Marriages 7

Deaths 9

DEATHS

Ayotte, Hunter Cade	10/04/2019
Bailey, Elizabeth G.	02/21/2020
Brown, Christopher Dean	07/06/2019
Chellis, William Allen	07/15/2019
Clauss, Veronica M.	08/19/2019
Fyler, Blanche M.	01/18/2020
Galouch, Craig Allen	05/20/2020
Lovejoy, Marjorie A.	10/24/2019
Olson, Roger E.	01/10/2020
Plante, Elsie Maud	10/09/2019
Richardson, Joan W.	11/29/2019
Stevenson, Priscilla	03/20/2020
Tripp, Joseph Arnold	12/12/2019
Urquhart, Devin Michael	10/13/2019

SPORT LICENSES-60

RECREATIONAL VEHICLES

Snowmobiles - 93

ATV's -45

Boats – 216

DOG LICENSES – 240

KENNEL LICENSES - 0

Recorded by Cathy Cook, Town Clerk

Delinquent Real Estate Property Taxes

Wayne
06:01 PM

Non Zero Balance on Lien Accounts
Tax Year: 2019-1 To 2019-2

06/04/2021
Page 1

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
429 L	BRISKE, JESS E	2019	1,591.87	14.44	1,577.43
1010 L	BROWN WALLACE FREDERICK	2019	3,413.90	1,065.88	2,348.02
294 L	BUCK, KEHLI B	2019	1,355.78	0.00	1,355.78
396 L	BURGESS DALE F	2019	717.29	0.00	717.29
358 L	BURGESS KENNETH JASON	2019	3,706.68	0.00	3,706.68
90 L	CHAPMAN JOHN N	2019	2,389.30	0.00	2,389.30
355 L	COLGATE, WAYNE	2019	2,434.68	0.00	2,434.68
617 L	DAMON, DENNIS G & CHRISTINA R BANKS	2019	1,283.53	67.42	1,216.11
251 L	DUPLESSIS MARK	2019	370.95	0.00	370.95
118 L	GOUCHER LEROY G	2019	846.23	0.00	846.23
559 L	GOUCHER LEROY G	2019	3,217.05	160.30	3,056.75
561 L	GOUCHER TED & SON	2019	1,221.86	0.00	1,221.86
1042 L	KIMBALL MARK B	2019	3,408.30	0.00	3,408.30
1041 L	Kimball Mark B.	2019	483.69	0.00	483.69
310 L	LOVEJOY KENNETH	2019	1,363.13	890.62	472.51
271 L	MAXIM EDITH MAXIM ROSEMARY	2019	743.45	0.00	743.45
272 L	MAXIM, OLA L	2019	821.94	0.00	821.94
843 L	THOMAS CHARLES F	2019	2,619.05	1,358.39	1,260.66
848 L	THOMAS, CHARLES F.	2019	2,896.26	1,342.83	1,553.43
852 L	WALDEMAR A.P. JOHN	2019	6,762.10	0.00	6,762.10
292 L	WEYMOUTH, BRUCE	2019	667.45	572.65	94.80
Total for 21 Bills:		21 Accounts	42,314.49	5,472.53	36,841.96

Payment Summary

Type	Principal	Interest	Costs	Total
P - Payment	4,663.36	608.22	200.95	5,472.53
Total	4,663.36	608.22	200.95	5,472.53

Lien Summary

2019-1	21	36,841.96
Total	21	36,841.96

Wayne Athletic League

The Wayne Athletic League offers children three sports. In the fall, kids in pre-k through 6th grade can participate in soccer and play games against other towns in the school district. In the spring, kids aged 5-12 can play t-ball, baseball, or softball with games against nearby towns. As part of the sign-up fee, each child gets a t-shirt and hat for baseball/softball and a shirt for soccer.

In 2018, Wayne had 39 children participate in the baseball/softball program and 44 children participate in the soccer program. We were able to have a Wayne team at most age levels, although a few kids had to join another town's team in order to play. All girls playing softball were sent to another town due to lack of numbers and poor field conditions.

This year, I purchased two baseball bats to continue upgrading equipment to comply with new safety regulations. I also purchased and installed new bases to replace broken bases at the Ladd Center field to maintain safe playing conditions.

My job is to oversee the sign-up process, act as Wayne's town representative at league meetings, distribute and maintain equipment, find umpires for baseball games, and line the baseball field for games.

Adam Brooks,
Youth Sports Coordinator

Capital, Special Reserve & Permanent Fund Balances

Special Revenue Funds	Fund Balance 6/30/2020
Animal Control	\$ 1,019.00
Farmers Market	\$ 1,114.52
History Project	\$ 3,973.42
Boat Launch	\$ -
Athletic League	\$ 4,171.21
100-Acre Woods	\$ 600.00
Cemetery Sales	\$ 275.00
Community Directory	\$ 155.00
N. Wayne School House	\$ 4,005.04
Water Quality	\$ 1,025.00
Aging at Home	\$ 3,643.57
Professional	\$ 5,000.00
Ladd Improvements	\$ (840.00)
Ladd Tennis	\$ -
Broadband	\$ 11,755.00
Totals	\$ 35,896.76

Capital Reserve Funds	Fund Balance 6/30/2020
Transfer Station	\$ 24,919.00
Road Reserve	\$ 326,588.00
Fire Truck	\$ 138,256.00
Fire Equipment	\$ 23,980.00
Footbridge	\$ 2,565.80
Dam	\$ 11,622.90
Land & Buildings	\$ 40,145.84
Cemetery Stone Cleaning	\$ 9,900.00
Technology	\$ 6,614.57
Fire Pond	\$ 1,603.00
Totals	\$ 586,195.11

Permanent Funds	Fund Balance 6/30/2020
Jaworski	\$ 1,172.00
Ladd Recreation	\$ 30,510.00
Ruth Lee	\$ 8,710.00
Ladd Special	\$ 15,084.00
Totals	\$ 55,476.00

**TOWN OF WAYNE
2020 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 Wayne Elementary School Gymnasium (48 Pond Road) on **Tuesday July 14, 2020** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and vote by secret ballot on Article 2 to end of Warrant. Polls are to be opened from 8:00 AM to 8:00 PM.

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

The election of Annual Town Meeting Moderator will be held Tuesday, July 14, 2020 at 8:00 AM, for which the moderator will preside over the secret ballot referendum election that day until 8:00 PM at Wayne Elementary School Gymnasium, 48 Pond Road, Wayne, ME.

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 Selectboard (3-Year term, Term Expires 2023);
Don Welsh, Yes 394 / No 3
Lloyd Irland, Yes 391 / No 6
- one Budget Committee (5-Year term, Term Expires 2025);
Emily Clifton, Yes 379 / No 2
- one RSU#38 School Board (3-Year term, Term Expires 2023);
David Twitchell, Yes 385 / No 3
- one Local School Committee (3-Year term, Term Expires 2023);
David Twitchell, Yes 389 / No 4

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 APPROVED - Yes 301 / No 133**

ARTICLE 4. To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed. **TOWN MEETING APPROVED - Yes 386 / No 48**

ARTICLE 5. To see if the Town will establish a 3% interest payment for tax abatements (per annum).
TOWN MEETING APPROVED - Yes 306 / No 118

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

TOWN MEETING APPROVED - Yes 398 / No 45

ARTICLE 7. 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:

Aging at Home (AAH) program fees, donations, grants set aside for the operation of AAH program,
Building and Plumbing Permits fees, set aside for Code Enforcement administration,
Dog License Fees set aside for animal control expenses,
Grants, for capital projects and operations,
Gifts/ donations, for capital projects and operations,
Farmers Market vendor fees set aside for the operation of farmers market,
Franchise Fees set aside for broadband expansion projects,
Ladd Rec. Ctr. (LRC), program fees, facility rentals, donations for the operation of LRC.
Wayne Athletic League (WAL) program fees, donations, for the operation of WAL.

TOWN MEETING APPROVED - Yes 410 / No 32

ARTICLE 8. 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 APPROVED - Yes 414 / No 25**

ARTICLE 9. Shall the Town vote to raise and appropriate \$237,006 for **GENERAL ADMINISTRATION?**

General Admin.	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Selectmen's Stipend	\$7,162	\$5,175
Town Manager Salary	\$50,500	\$50,500
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$22,716	\$24,079
Town Clerk wages	\$23,608	\$24,978
Meeting Recording Clerk wages	\$628	\$641
Social Security/ Medicare Match	\$8,498	\$8,291
Health Insurance	\$40,565	\$42,084
Retirement	\$4,811	\$4,978
Disability	\$960	\$960
Office Expense	\$4,000	\$4,000
Travel Expense	\$1,600	\$900
Training Expense	\$300	\$300
Dues (MMA)	\$2,600	\$2,600
Computer maintenance	\$500	\$500
Computer software (Trio)	\$13,000	\$14,000
Website management	\$1,000	\$1,000
Town Report	\$1,000	\$1,000
Tax Administration	\$4,000	\$3,000
Legal	\$12,000	\$7,826
Audit Reporting	\$5,500	\$6,000
Insurance	\$18,000	\$18,000
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$4,000	\$3,439
Telephone	\$2,500	\$3,100
Subtotal	\$241,304	\$237,006

Select Board Recommends: **\$237,006**
 Budget Committee Recommends: **\$237,006**
TOWN MEETING APPROVED - Yes 386 / No 53

ARTICLE 10: Shall the Town vote to raise and appropriate **\$204,866** for **DEBT SERVICE**?

Debt Service	BUDGET FY 19 / 20	BUDGET FY 20 / 21
North Wayne Road Bond		
Old Winthrop Road Bond	\$61,293	
Kings Highway Road Bond (5/5)	\$61,326	\$61,318
Mt. Pisgah Road Bond (4/5)	\$50,002	\$49,007
Lovejoy Road Bond (3/5)	\$38,534	\$37,658
Walton Road Bond (2/5)	\$58,778	\$56,883
Subtotal	\$271,268	\$204,866

Select Board Recommends: **\$204,866**
 Budget Committee Recommends: **\$204,866**
TOWN MEETING APPROVED - Yes 381 / No 54

ARTICLE 11. Shall the Town vote to raise and appropriate **\$2,115** for **HEARINGS AND ELECTIONS**?

Elections/ Hearings	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Election / Ballot Clerks wages	\$1,000	\$1,500
Social Security/ Medicare Match	\$77	\$115
Election Supplies	\$500	\$500
Subtotal	\$1,577	\$2,115

Select Board Recommends: **\$2,115**
 Budget Committee Recommends: **\$2,115**
TOWN MEETING APPROVED - Yes 365 / No 75

ARTICLE 12. Shall the Town vote to raise and appropriate **\$13,815** for **HUMAN SERVICES**?

Human Services	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Aging at Home Coordinator	\$3,840	\$11,440
Social Security/ Medicare Match	\$294	\$875
Town support for LADD GA Fund	\$0	\$0
General Assistance	\$1,500	\$1,500
Subtotal	\$5,634	\$13,815

Select Board Recommends: **\$13,815**
 Budget Committee Recommends: **\$13,815**
TOWN MEETING APPROVED - Yes 326 / No 109

ARTICLE 13. Shall the Town vote to raise and appropriate \$57,425 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**?

Fire Department	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$10,000	\$10,000
Social Security/ Medicare match	\$1,425	\$1,425
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
Subtotal	\$57,425	\$57,425

Select Board Recommends: **\$57,425**
 Budget Committee Recommends: **\$57,425**
TOWN MEETING APPROVED - Yes 416 / No 23

ARTICLE 14. Shall the Town vote to raise and appropriate \$24,800 for **ASSESSING?**

Assessing Mapping	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Assessing/ Mapping	\$14,900	\$15,400
Quarter Review	\$6,400	\$6,600
GIS Mapping	\$2,800	\$2,800
Subtotal	\$24,100	\$24,800

Select Board Recommends: **\$24,800**
 Budget Committee Recommends: **\$24,800**
TOWN MEETING APPROVED - Yes 359 / No 70

ARTICLE 15. Shall the Town vote to raise and appropriate \$6,462 for **ANIMAL CONTROL?**

Animal Control	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Animal Control Officer stipend	\$3,000	\$3,000
ACO wages	\$1,150	\$1,070
Social Security/ Medicare match	\$317	\$311
Humane Society	\$2,000	\$2,081
Subtotal	\$6,467	\$6,462

Select Board Recommends: **\$6,462**
 Budget Committee Recommends: **\$6,462**
TOWN MEETING APPROVED - Yes 383 / No 55

ARTICLE 16. Shall the Town vote to raise and appropriate \$39,219 for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT?**

Code Enforcement & Land-Use Board Support	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Code Enforcement Officer stipend	\$16,224	\$0
Shared CEO/ LPI Contract	\$0	\$36,000
Social Security/ Medicare match	\$1,242	\$0
Mileage	\$0	\$600
KVCOG Membership	\$0	\$2,619
Ordinance/ Mapping	\$1,000	\$0
Subtotal	\$18,466	\$39,219

Select Board Recommends: **\$39,219**
 Budget Committee Recommends: **\$39,219**
TOWN MEETING APPROVED - Yes 280 / No 152

ARTICLE 17. Shall the Town vote to raise and appropriate \$38,541 for **PUBLIC SAFETY?**

Public Safety	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Street Lights	\$7,320	\$7,320
Ambulance Service	\$12,009	\$13,519
Sheriff's Department	\$4,000	\$520
NotifyWayne (Code Red)	\$0	\$1,000
Fire/ EMS Dispatch (Winthrop)	\$2,604	\$2,865
Rural Patrol Dispatch (State)	\$10,008	\$10,344
PSAP (Somerset)	\$2,794	\$2,973
Subtotal	\$38,557	\$38,541

Select Board Recommends: **\$38,541**
 Budget Committee Recommends: **\$38,541**
TOWN MEETING APPROVED - Yes 384 / No 54

ARTICLE 18. Shall the Town vote to raise and appropriate **\$302,659** for **ROADS?**

Roads	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Lot Plowing	\$4,000	\$4,042
Highway Plowing	\$174,883	\$174,967
Village Snow Removal	\$1,500	\$3,000
Roadside Mowing	\$3,300	\$3,300
Sand/ Salt Shed lights	\$600	\$600
Road Administration	\$2,000	\$0
Brush/ Tree Removal	\$10,000	\$10,000
Calcium Chloride	\$6,000	\$5,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$4,000	\$5,000
Signs & Posts	\$2,000	\$2,000
Culverts	\$8,000	\$8,000
Gravel	\$24,000	\$20,000
Winter Salt	\$16,500	\$16,250
Guardrail	\$2,000	\$0
Cracksealing	\$8,000	\$8,000
Line Painting	\$1,000	\$1,000
Grading	\$8,000	\$17,500
Outside Contracting	\$30,000	\$20,000
Subtotal	\$309,783	\$302,659

Select Board Recommends: **\$302,659**
 Budget Committee Recommends: **\$302,659**
TOWN MEETING APPROVED - Yes 408 / No 32

ARTICLE 19. Shall the Town vote to raise and appropriate **\$87,143** for **TRANSFER STATION & LANDFILL?**

Transfer Station	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Transfer Station Operation Cost	\$79,299	\$80,012
Transfer Station Capital Cost	\$6,344	\$6,401
Backhoe	\$0	\$0
Mow Landfill	\$0	\$0
Hazardous Waste	\$1,500	\$730
Subtotal	\$87,143	\$87,143

Select Board Recommends: **\$87,143**
 Budget Committee Recommends: **\$87,143**
TOWN MEETING APPROVED - Yes 400 / No 34

ARTICLE 20. Shall the Town vote to raise and appropriate **\$27,105** for **RECREATION**?

Recreation	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Memorial Day	\$600	\$600
Town Parks Mowing	\$2,646	\$2,917
Town support for Ladd Recreation Center Operation	\$4,300	\$4,300
Park Maintenance	\$1,000	\$0
LRC – Health Insurance	\$13,880	\$1,200
Ladd Rec. Ctr. Mowing	\$4,506	\$5,385
WAL – Youth Services Coordinator	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
WAL – Equipment	\$1,000	\$0
Androscoggin Lake Improvement Corp.	\$3,000	\$3,000
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Watershed Association	\$5,500	\$5,500
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
Subtotal	\$40,635	\$27,105

Select Board Recommends: **\$27,105**
 Budget Committee Recommends: **\$27,105**
TOWN MEETING APPROVED - Yes 360 / No 72

ARTICLE 21. Shall the Town vote to raise and appropriate **\$2,067** for the **LAND & BUILDINGS**?

Land & Buildings	BUDGET FY 19 / 20	BUDGET FY 20 / 21
North Wayne Schoolhouse Utilities	\$150	\$150
North Wayne Building Utilities	\$500	\$500
Wayne Town House Utilities	\$200	\$200
Footbridge Utilities	\$168	\$0
Maintenance & Repair	\$1,000	\$0
Historic Properties Mowing	\$1,105	\$1,217
Subtotal	\$3,123	\$2,067

Select Board Recommends: **\$2,067**
 Budget Committee Recommends: **\$2,067**
TOWN MEETING APPROVED - Yes 376 / No 53

ARTICLE 22. Shall the Town vote to raise and appropriate \$131,355 for the **CAPITAL RESERVE ACCOUNTS?**

Capital Reserve	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Besse Road	\$0	\$0
Broadband Expansion	\$5,000	\$4,355
Cemetery Stone Cleaning	\$0	\$0
Dam	\$0	\$0
Emergency Management	\$0	\$0
Feasibility/ Consultant	\$5,000	\$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	\$0
Land and Buildings	\$0	\$0
Lord Road	\$0	\$0
Planning/ Grant Assistance	\$0	\$0
Road Reconstruction & Paving	\$30,000	\$95,000
Salt/Shed	\$5,000	\$0
Technology	\$2,000	\$2,000
Town Office	\$0	\$0
Transfer Station	\$0	\$0
Village Center Improvement Projects	\$0	\$0
Water Quality	\$0	\$0
Wilson Pond Lot "Open Space"	\$0	\$0
Subtotal	\$77,000	\$131,355

Select Board Recommends: **\$131,355**
 Budget Committee Recommends: **\$131,355**
TOWN MEETING APPROVED - Yes 369 / No 66

ARTICLE 23. Shall the Town vote accept the following Estimated Revenues in the amount of **\$530,811** to reduce the **2020 Tax Commitment**, thereby reducing the amount to be raised from property taxes?

Revenues	BUDGET FY 19 / 20	BUDGET FY 20 / 21
Lien Costs	\$3,200	\$3,000
Interest on taxes	\$10,000	\$10,000
Checking Interest	\$4,000	\$4,000
MV Agent Fees	\$5,000	\$5,000
IF&W Agent Fees	\$500	\$500
MV Excise	\$275,000	\$260,000
Boat Excise	\$5,000	\$5,000
Vitals	\$800	\$800
Building Permits	\$1,000	\$1,000
Yard Sale	\$5	\$5
Plumbing Permits	\$2,000	\$2,000
Burning Permits	\$50	\$50
Dog license fee	\$750	\$750
Dog license - late fee	\$100	\$100
Cable TV franchise	\$5,000	\$4,355
Misc. Revenues	\$9,000	\$7,500
Supplemental Taxes	\$1,500	\$1,500
Transfer from Aging at Home Special Reserve	\$0	\$2,000
Transfer from Transfer Station Capital Reserve	\$6,344	\$6,401
Transfer from Undesignated Fund Balance "Surplus"	\$0	\$0
Tree Growth Reimbursement	\$3,700	\$3,700
Veteran Reimbursement	\$1,400	\$1,400
General Assistance Reimbursement	\$750	\$750
State Revenue Sharing	\$48,498	\$70,000
Local Road Assistance Program	\$31,000	\$30,000
BETE Reimbursement	\$9,000	\$11,000
Homestead Exemptions Reimbursement	\$72,000	\$100,000
TOTAL	\$495,797	\$530,811

Select Board Recommends: **\$530,811**
 Budget Committee Recommends: **\$530,811**
TOWN MEETING APPROVED - Yes 394 / No 42

ARTICLE 24. Shall the Town vote to raise and appropriate the requested amount \$6,000 for the Library?

TOWN MEETING APPROVED - Yes 379 / No 57

ARTICLE 25. Shall the Town vote to raise and appropriate the requested amount \$3,000 for the Messenger?

TOWN MEETING APPROVED - Yes 344 / No 84

ARTICLE 26. Shall the Town vote to raise and appropriate the requested amount \$12,600 for the Cemetery Association? **TOWN MEETING APPROVED - Yes 269 / No 154**

ARTICLE 27. Shall the Town vote to raise and appropriate the requested amount \$5,000 for the Rural Community Action? **TOWN MEETING APPROVED - Yes 346 / No 80**

ARTICLE 28. Shall the Town vote to raise and appropriate the requested amount \$1,004 for the Spectrum Generations? **TOWN MEETING APPROVED - Yes 342 / No 81**

ARTICLE 29. Shall the Town vote to raise and appropriate the requested amount \$1,000 for the Hospice?

TOWN MEETING APPROVED - Yes 372 / No 56

ARTICLE 30. Shall the Town vote to raise and appropriate the requested amount \$1,000 for the Family Violence Project? **TOWN MEETING APPROVED - Yes 376 / No 53**

ARTICLE 31. Shall the Town vote to raise and appropriate the requested amount \$100 for the Maine Public Broadcasting? **TOWN MEETING APPROVED - Yes 345 / No 91**

ARTICLE 32. Shall the Town vote to raise and appropriate the requested amount \$1,600 for the Kennebec Valley Behavioral Health? **TOWN MEETING APPROVED - Yes 357 / No 72**

ARTICLE 33. Shall the Town vote to raise and appropriate the requested amount \$1,200 for the Red Cross?

TOWN MEETING APPROVED - Yes 363 / No 67

ARTICLE 34. Shall the Town vote to raise and appropriate the requested amount \$1,562 for the Crisis & Counseling Center? **TOWN MEETING APPROVED - Yes 368 / No 61**

ARTICLE 35. Shall the Town vote to raise and appropriate the requested amount \$595 for the Children's Center? **TOWN MEETING APPROVED - Yes 378 / No 50**

ARTICLE 36. Shall the Town vote to raise and appropriate the requested amount \$417 for the Sexual Assault Crisis Support Center? **TOWN MEETING APPROVED - Yes 375 / No 55**

ARTICLE 37. Shall the Town vote to raise and appropriate the requested amount \$1,500 for the Winthrop Food Pantry?
TOWN MEETING APPROVED - Yes 397 / No 39

ARTICLE 38. To see if the Town will vote to exceed the maximum property tax levy limit (LD1) established by State law in the event that the municipal budget approved results in a tax commitment in excess of the property tax levy otherwise allowable, such that the increased maximum property tax levy hereby established will equal the amount committed, or see what action the Town will take. (By State Law, the vote on this article must be by written ballot)

Note: This article only requires action if the town budget exceeds the tax levy limit establish by State law.

Selectmen Recommend: YES
Budget Committee Recommend: YES

TOWN MEETING APPROVED - Yes 255 / No 127

Given under our hands this 21st day of July, 2020

Don Welsh

Trent Emery

Amy Black

Stan Davis

Lloyd Irland

Selectboard

Attest: A true copy of a warrant entitled "Town of Wayne 2020 Annual Town Meeting Minutes", as certified to me by the municipal officers of Wayne on the 21st day of July, 2020.

Wayne Town Manager

**TOWN OF WAYNE
2021 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 (26 Gott Road) on **Tuesday June 8, 2021** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and vote by secret ballot on Article 2 to end of Warrant. Polls are to be opened from 8:00 AM to 8:00 PM.

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

The election of Annual Town Meeting Moderator will be held Tuesday, June 8, 2021 at 8:00 AM, for which the moderator will preside over the secret ballot referendum election that day until 8:00 PM at Ladd Recreation Center, 26 Gott Road, Wayne, ME.

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 Selectboard (3-Year term, Term Expires 2024);
- one Budget Committee (5-Year term, Term Expires 2026);
- one RSU#38 School Board (3-Year term, Term Expires 2024);
- one Local School Committee (3-Year term, Term Expires 2024);

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 6% 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 contracts and interlocal agreements not to exceed five years, on such terms and conditions as they deem appropriate.

ARTICLE 7. To see if the Town will authorize the Board to accept *Federal, State, private 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.

ARTICLE 8. Shall the Town accept American Rescue Plan Act stimulus funds and authorize the Board to expend said funds on such terms and conditions as the Board deems appropriate.

ARTICLE 9. Shall the Town vote to raise and appropriate **\$252,311** for **GENERAL ADMINISTRATION?**

General Admin.	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Selectmen's Stipend	\$5,175	\$7,162
Town Manager Salary	\$50,500	\$52,015
Bookkeeper		\$1,400
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$24,079	\$24,233
Town Clerk wages	\$24,978	\$25,356
Meeting Recording Clerk wages	\$641	\$984
Social Security/ Medicare Match	\$8,291	\$8,732
Health Insurance	\$42,084	\$43,083
Retirement	\$4,978	\$5,092
Disability	\$960	\$1,047
Office Expense	\$4,000	\$4,000
Travel Expense	\$900	\$900
Training Expense	\$300	\$1,000
Dues (MMA)	\$2,600	\$2,801
Computer maintenance	\$500	\$500
Computer software (Trio)	\$14,000	\$15,000
Website/ Email	\$1,000	\$1,500
Town Report	\$1,000	\$1,000
Tax Administration	\$3,000	\$3,600
Legal	\$7,826	\$10,000
Audit Reporting	\$6,000	\$6,000
Insurance	\$18,000	\$20,500
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$3,439	\$3,500
Telephone	\$3,100	\$3,250
Subtotal	\$237,006	\$252,311

Select Board Recommends: **\$252,311**
 Budget Committee Recommends: **\$252,311**

ARTICLE 10: Shall the Town vote to raise and appropriate **\$139,715** for **DEBT SERVICE**?

Debt Service	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Kings Highway Road Bond	\$61,318	
Mt. Pisgah Road Bond (5/5)	\$49,007	\$48,001
Lovejoy Road Bond (4/5)	\$37,658	\$36,767
Walton Road Bond (3/5)	\$56,883	\$54,947
Subtotal	\$204,866	\$139,715

Select Board Recommends: **\$139,715**
 Budget Committee Recommends: **\$139,715**

ARTICLE 11. Shall the Town vote to raise and appropriate **\$1,600** for **HEARINGS AND ELECTIONS**?

Elections/ Hearings	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Election / Ballot Clerks wages	\$1,500	\$1,100
Social Security/ Medicare Match	\$115	
Election Supplies	\$500	\$500
Subtotal	\$2,115	\$1,600

Select Board Recommends: **\$1,600**
 Budget Committee Recommends: **\$1,600**

ARTICLE 12. Shall the Town vote to raise and appropriate **\$15,136** for **HUMAN SERVICES**?

Human Services	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Aging at Home Coordinator	\$11,440	\$12,667
Social Security/ Medicare Match	\$875	\$969
General Assistance	\$1,500	\$1,500
Subtotal	\$13,815	\$15,136

Select Board Recommends: **\$15,136**
 Budget Committee Recommends: **\$15,136**

ARTICLE 13. Shall the Town vote to raise and appropriate **\$62,184** 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**?

Fire Department	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Chief Officers' stipends	\$6,000	\$9,750
Firefighters' stipends	\$10,000	\$9,000
Social Security/ Medicare match	\$1,425	\$1,434
Operations	\$22,000	\$24,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
Subtotal	\$57,425	\$62,184

Select Board Recommends: **\$62,184**
 Budget Committee Recommends: **\$62,184**

ARTICLE 14. Shall the Town vote to raise and appropriate **\$25,500** for **ASSESSING**?

Assessing Mapping	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Assessing/ Mapping	\$15,400	\$15,900
Quarter Review	\$6,600	\$6,800
GIS Mapping	\$2,800	\$2,800
Subtotal	\$24,800	\$25,500

Select Board Recommends: **\$25,500**
 Budget Committee Recommends: **\$25,500**

ARTICLE 15. Shall the Town vote to raise and appropriate **\$7,532** for **ANIMAL CONTROL**?

Animal Control	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Animal Control Officer stipend	\$3,000	\$3,000
ACO wages	\$1,070	\$2,233
Social Security/ Medicare match	\$311	\$171
Humane Society	\$2,081	\$2,128
Subtotal	\$6,462	\$7,532

Select Board Recommends: **\$7,532**
 Budget Committee Recommends: **\$7,532**

ARTICLE 16. Shall the Town vote to raise and appropriate **\$39,200** for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT?**

Code Enforcement & Land-Use Board Support	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Shared CEO/ LPI Contract	\$36,000	\$36,000
Mileage	\$600	\$600
KVCOG Membership	\$2,619	\$2,600
Ordinance/ Mapping	\$0	
Subtotal	\$39,219	\$39,200

Select Board Recommends: **\$39,200**
 Budget Committee Recommends: **\$39,200**

ARTICLE 17. Shall the Town vote to raise and appropriate **\$40,642** for **PUBLIC SAFETY?**

Public Safety	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Street Lights	\$7,320	\$7,500
Ambulance Service	\$13,519	\$15,041
Sheriff's Department	\$520	\$1,560
NotifyWayne (Code Red)	\$1,000	
Fire/ EMS Dispatch (Winthrop)	\$2,865	\$3,068
Rural Patrol Dispatch (State)	\$10,344	\$10,500
PSAP (Somerset)	\$2,973	\$2,973
Subtotal	\$38,541	\$40,642

Select Board Recommends: **\$40,642**
 Budget Committee Recommends: **\$40,642**

ARTICLE 18. Shall the Town vote to raise and appropriate **\$308,681** for **ROADS**?

Roads	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Lot Plowing	\$4,042	\$4,200
Highway Plowing	\$174,967	\$177,981
Sidewalk Plowing	\$3,000	\$6,000
Roadside Mowing	\$3,300	\$3,300
Sand/ Salt Shed lights	\$600	\$600
Brush/ Tree Removal	\$10,000	\$12,000
Calcium Chloride	\$5,000	\$5,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$5,000	\$5,000
Signs & Posts	\$2,000	\$2,000
Culverts	\$8,000	\$8,000
Gravel	\$20,000	\$25,000
Winter Salt	\$16,250	\$15,600
Cracksealing	\$8,000	\$4,000
Line Painting	\$1,000	\$1,000
Grading	\$17,500	\$10,000
Outside Contracting	\$20,000	\$25,000
Subtotal	\$302,659	\$308,681

Select Board Recommends: **\$308,681**

Budget Committee Recommends: **\$308,681**

ARTICLE 19. Shall the Town vote to raise and appropriate **\$88,099** for **TRANSFER STATION & LANDFILL**?

Transfer Station	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Transfer Station Operation Cost	\$80,012	\$78,272
Transfer Station Capital Cost	\$6,401	\$7,827
Hazardous Waste	\$730	\$2,000
Subtotal	\$87,143	\$88,099

Select Board Recommends: **\$88,099**

Budget Committee Recommends: **\$88,099**

ARTICLE 20. Shall the Town vote to raise and appropriate **\$43,636** for **RECREATION**?

Recreation	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Memorial Day	\$600	\$500
Town Parks Mowing	\$2,917	\$3,417
LRC - Programs	\$4,300	\$4,300
LRC – Health Insurance	\$1,200	\$14,361
LRC - Retirement		\$1,854
LRC - Mowing	\$5,385	\$5,501
WAL – Youth Services Coordinator	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
Androscoggin Lake Improvement Corp.	\$3,000	\$3,000
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Watershed Association	\$5,500	\$6,500
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
Subtotal	\$27,105	\$43,636

Select Board Recommends: **\$43,636**

Budget Committee Recommends: **\$43,636**

ARTICLE 21. Shall the Town vote to raise and appropriate **\$3,143** for the **LAND & BUILDINGS**?

Land & Buildings	BUDGET FY 20 / 21	BUDGET FY 21 / 22
North Wayne Schoolhouse Utilities	\$150	\$200
North Wayne Building Utilities	\$500	\$300
Wayne Town House Utilities	\$200	\$200
Footbridge Utilities	\$0	\$200
Maintenance & Repair	\$0	\$1,000
Historic Properties Mowing	\$1,217	\$1,243
Subtotal	\$2,067	\$3,143

Select Board Recommends: **\$3,143**

Budget Committee Recommends: **\$3,143**

ARTICLE 22. Shall the Town vote to raise and appropriate **\$3,000** for the **CONTINGENCY ACCOUNT?**

Contingency	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Misc. Contingency		\$3,000
Subtotal		\$3,000

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

ARTICLE 23. Shall the Town vote to raise and appropriate **\$241,750** for the **CAPITAL RESERVE ACCOUNTS?**

Capital Reserve	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Broadband Expansion	\$4,355	\$2,500
Feasibility/ Consultant	\$0	\$26,250
Fire Truck	\$30,000	\$50,000
Road Reconstruction & Paving	\$95,000	\$160,000
Technology	\$2,000	
Subtotal	\$131,355	\$241,750

Select Board Recommends: **\$241,750**
 Budget Committee Recommends: **\$241,750**

ARTICLE 24. Shall the Town vote accept the following Estimated Revenues in the amount of **\$603,139** to reduce the **2021 Tax Commitment**, thereby reducing the amount to be raised from property taxes?

Revenues	BUDGET FY 20 / 21	BUDGET FY 21 / 22
Lien Costs	\$3,000	\$3,000
Interest on taxes	\$10,000	\$13,600
Checking Interest	\$4,000	\$5,500
MV Agent Fees	\$5,000	\$7,250
IF&W Agent Fees	\$500	\$500
MV Excise	\$260,000	\$290,000
Boat Excise	\$5,000	\$5,000
Vitals	\$800	\$800
Building Permits	\$1,000	\$1,000
Yard Sale	\$5	\$5
Plumbing Permits	\$2,000	\$2,500
Burning Permits	\$50	\$50
Dog license fee	\$750	\$500
Dog license - late fee	\$100	\$100
Cable TV franchise	\$4,355	\$2,500
Misc. Revenues	\$7,500	\$10,000
Supplemental Taxes	\$1,500	\$1,500
Transfer from Aging at Home Special Reserve	\$2,000	
Transfer from Transfer Station Capital Reserve	\$6,401	\$7,827
Tree Growth Reimbursement	\$3,700	\$3,700
Veteran Reimbursement	\$1,400	\$1,400
General Assistance Reimbursement	\$750	\$750
State Revenue Sharing	\$99,721	\$100,000
Local Road Assistance Program	\$30,000	\$30,000
BETE Reimbursement	\$11,335	\$11,335
Homestead Exemptions Reimbursement	\$104,321	\$104,321
TOTAL	\$565,188	\$630,139

Select Board Recommends: **\$630,139**

Budget Committee Recommends: **\$630,139**

ARTICLE 25. Shall the Town vote to raise and appropriate the requested amount \$6,000 for the Library?

ARTICLE 26. Shall the Town vote to raise and appropriate the requested amount \$3,000 for the Messenger?

ARTICLE 27. Shall the Town vote to raise and appropriate the requested amount \$12,600 for the Cemetery Association?

ARTICLE 28. Shall the Town vote to raise and appropriate the requested amount \$5,000 for the Rural Community Action?

ARTICLE 29. Shall the Town vote to raise and appropriate the requested amount \$1,004 for the Spectrum Generations?

ARTICLE 30. Shall the Town vote to raise and appropriate the requested amount \$1,000 for the Hospice?

ARTICLE 31. Shall the Town vote to raise and appropriate the requested amount \$1,000 for the Family Violence Project?

ARTICLE 32. Shall the Town vote to raise and appropriate the requested amount \$100 for the Maine Public Broadcasting?

ARTICLE 33. Shall the Town vote to raise and appropriate the requested amount \$1,600 for the Kennebec Valley Behavioral Health?

ARTICLE 34. Shall the Town vote to raise and appropriate the requested amount \$1,200 for the Red Cross?

ARTICLE 35. Shall the Town vote to raise and appropriate the requested amount \$1,562 for the Crisis & Counseling Center?

ARTICLE 36. Shall the Town vote to raise and appropriate the requested amount \$595 for the Children's Center?

ARTICLE 37. Shall the Town vote to raise and appropriate the requested amount \$417 for the Sexual Assault Crisis Support Center?

ARTICLE 38. Shall the Town vote to raise and appropriate the requested amount \$1,500 for the Winthrop Food Pantry?

ARTICLE 39. Shall the Town adopt the “2021 Proposed Amendments to the Town’s Zoning Ordinance and Official Zoning Map”?

Select Board Recommend: YES
Planning Board Recommend: YES

(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.)

ARTICLE 40. Shall the Town adopt the “2021 Proposed Amendments to the Town’s Mobile Home Park, Recreational Vehicle Park, and Campground Ordinance”?

Select Board Recommend: YES
Planning Board Recommend: YES

(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.)

ARTICLE 41. Shall the Town adopt the “Mooring Ordinance”?

(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.)

ARTICLE 42. Shall the Town adopt the “Ordinance Exempting Eligible Active-Duty Military Personnel from Vehicle Excise Tax”?

Select Board Recommend: YES

(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.)

ARTICLE 43. To see if the Town will vote to exceed the maximum property tax levy limit (LD1) established by State law in the event that the municipal budget approved results in a tax commitment in excess of the property tax levy otherwise allowable, such that the increased maximum property tax levy hereby established will equal the amount committed or see what action the Town will take. (By State Law, the vote on this article must be by written ballot)

Note: This article only requires action if the town budget exceeds the tax levy limit establish by State law.

Select Board Recommend: YES
Budget Committee Recommend: YES

Given under our hands this 20th day of April, 2021

Don Welsh

Trent Emery

Amy Black

Stan Davis

Lloyd Irland

Selectboard

Attest: A true copy of a warrant entitled "Town of Wayne 2021 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the 20th day of April 2021.

Wayne Town Clerk

Audited Financial Statements and
Other Financial Information

Town of Wayne, Maine

June 30, 2020



Proven Expertise & Integrity



INDEPENDENT AUDITORS' REPORT

Selectboard
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, 2020 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.

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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, 2020 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, budgetary comparison and OPEB information on pages 4 through 11 and 50 through 54 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 relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of

the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 May 18, 2021, 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
May 18, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

(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, 2020. 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, OPEB information 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, sanitation, Cobbossee watershed, recreation, organizations and social services, education 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 "Other Governmental 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, a Schedule of Changes in Net OPEB Liability, a Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

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 \$4,290,212 compared to \$4,217,016 in the prior year, an increase of \$73,196.

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 a balance of \$1,217,295 at the end of this year for governmental activities.

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

	Governmental Activities	
	2020	2019
Assets:		
Current Assets	\$ 1,338,249	\$ 1,570,994
Noncurrent Assets - Capital Assets	3,480,964	3,580,686
Total Assets	4,819,213	5,151,680
Deferred Outflows of Resources:		
Deferred Outflows Related to OPEB	13,799	986
Total Deferred Outflows of Resources	13,799	986
Liabilities:		
Current Liabilities	241,880	459,946
Noncurrent Liabilities	296,159	470,554
Total Liabilities	538,039	930,500
Deferred Inflows of Resources:		
Prepaid Taxes	3,680	3,853
Deferred Inflows Related to OPEB	1,081	1,297
Total Deferred Inflows of Resources	4,761	5,150
Net Position:		
Net Investment in Capital Assets	3,025,164	2,873,686
Restricted	47,753	59,346
Unrestricted	1,217,295	1,283,984
Total Net Position	\$ 4,290,212	\$ 4,217,016

Revenues and Expenses

Revenues increased by 6.03% and expenses increased by 6.84% from the prior year. The increase in revenues was primarily due to an increase in tax revenue. The increase in expenditures was primarily due to increases in highways and roads and education.

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

	<u>2020</u>	<u>2019</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 20,691	\$ 29,359
Operating grants and contributions	31,684	30,924
<i>General Revenues:</i>		
Taxes	3,533,974	3,376,601
Grants and contributions not restricted to specific programs	164,958	136,921
Miscellaneous	181,427	135,427
Total Revenues	<u>3,932,734</u>	<u>3,709,232</u>
Expenses		
General government	309,573	315,122
Public safety	118,183	110,398
Highways and roads	513,001	440,021
Sanitation	76,646	87,487
Cobboossee watershed	2,697	2,612
Recreation	49,310	30,693
Organizations and social services	27,478	28,499
Unclassified	171,371	158,724
Education	2,363,049	2,218,997
County tax	206,355	198,029
Overlay	1,852	6,323
Interest on long-term debt	20,023	15,664
Total Expenses	<u>3,859,538</u>	<u>3,612,569</u>
Change in Net Position	73,196	96,663
Net Position - July 1	<u>4,217,016</u>	<u>4,120,353</u>
Net Position - June 30	<u>\$ 4,290,212</u>	<u>\$ 4,217,016</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>2020</u>	<u>2019</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Nonspendable	\$ 3,508	\$ -	\$ 3,508
Committed	-	100,000	(100,000)
Unassigned	475,166	434,928	40,238
Total Major Funds	<u>\$ 478,674</u>	<u>\$ 534,928</u>	<u>\$ (56,254)</u>
Nonmajor Funds:			
Special Revenue Funds:			
Assigned	\$ 36,736	\$ 33,632	\$ 3,104
Unassigned	(1,424)	(10,042)	8,618
Capital Projects Funds:			
Assigned	586,194	615,983	(29,789)
Unassigned	-	(12,815)	12,815
Permanent Funds:			
Restricted	47,753	59,346	(11,593)
Total Nonmajor Funds	<u>\$ 669,259</u>	<u>\$ 686,104</u>	<u>\$ (16,845)</u>

The changes to total fund balances for the general fund and nonmajor funds occurred due to the regular activity of operations.

Budgetary Highlights

The difference between the original and final budget for the general fund was due to the use of unassigned fund balance.

The general fund actual revenues were under budgeted amounts by \$12,170. This was primarily due to all categories being receipted at or under budgeted amounts except interest income and other revenues.

The general fund actual expenditures were over budget by \$24,124. All expenditure categories were at or over budget with the exception of sanitation, Cobbossee watershed, organizations and social services, education, overlay and debt service - interest.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2020, the net book value of capital assets recorded by the Town decreased by \$99,722. This decrease was a result of capital additions of \$112,625 less current year depreciation expense of \$212,347.

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

	<u>2020</u>	<u>2019</u>
Land	\$ 712,919	\$ 705,000
Buildings and improvements	253,787	230,639
Machinery and equipment	24,075	30,562
Vehicles	323,265	297,423
Infrastructure	<u>2,166,918</u>	<u>2,317,062</u>
Total	<u>\$ 3,480,964</u>	<u>\$ 3,580,686</u>

Debt

At June 30, 2020, the Town had \$455,800 in bonds outstanding versus \$707,000 last year. Refer to Note 6 of Notes to Financial Statements for detailed information.

Currently Known Facts, Decisions or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

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 one month, 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, 2020

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,073,500
Accounts receivable (net of allowance for uncollectibles):	
Taxes	162,861
Liens	75,475
Other	22,905
Prepaid items	3,508
Total current assets	<u>1,338,249</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	712,919
Buildings, equipment and infrastructure net of accumulated	2,768,045
Total noncurrent assets	<u>3,480,964</u>
TOTAL ASSETS	<u>4,819,213</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	13,799
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>13,799</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 4,833,012</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 21,198
Payroll liabilities	1,475
Due to other governments	6,273
Current portion of long-term obligations	212,934
Total current liabilities	<u>241,880</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	264,600
Net OPEB liability	31,559
Total noncurrent liabilities	<u>296,159</u>
TOTAL LIABILITIES	<u>538,039</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	3,680
Deferred inflows related to OPEB	1,081
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>4,761</u>
NET POSITION	
Net investment in capital assets	3,025,164
Restricted	47,753
Unrestricted	1,217,295
TOTAL NET POSITION	<u>4,290,212</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,833,012</u>

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

TOWN OF WAYNE, MAINE

STATEMENT B

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
				Governmental Activities	
Governmental activities:					
General government	\$ 309,573	\$ 8,347	\$ -	\$ -	\$ (301,226)
Public safety	118,183	-	-	-	(118,183)
Highways and roads	513,001	-	31,684	-	(481,317)
Sanitation	76,646	-	-	-	(76,646)
Cobbossee watershed	2,697	-	-	-	(2,697)
Recreation	49,310	12,344	-	-	(36,966)
Organizations and social services	27,478	-	-	-	(27,478)
Unclassified	171,371	-	-	-	(171,371)
Education	2,363,049	-	-	-	(2,363,049)
County tax	206,355	-	-	-	(206,355)
Overlay	1,852	-	-	-	(1,852)
Interest on long-term debt	20,023	-	-	-	(20,023)
Total government	\$ 3,859,538	\$ 20,691	\$ 31,684	\$ -	(3,807,163)

STATEMENT B (CONTINUED)
TOWN OF WAYNE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities
Changes in net position:	
Net (expense) revenue	(3,807,163)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,268,416
Excise taxes	265,558
Grants and contributions not restricted to specific programs	164,958
Miscellaneous	181,427
Total general revenues	3,880,359
Change in net position	73,196
NET POSITION - JULY 1	4,217,016
NET POSITION - JUNE 30	\$ 4,290,212

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

STATEMENT C

TOWN OF WAYNE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 885,922	\$ 187,578	\$ 1,073,500
Accounts receivable (net of allowance for uncollectibles):			
Taxes	162,861	-	162,861
Liens	75,475	-	75,475
Other	22,905	-	22,905
Prepaid items	3,508	-	3,508
Due from other funds	7,723	493,432	501,155
TOTAL ASSETS	\$ 1,158,394	\$ 681,010	\$ 1,839,404
LIABILITIES			
Accounts payable	\$ 18,010	\$ 3,188	\$ 21,198
Payroll liabilities	1,475	-	1,475
Due to other governments	6,273	-	6,273
Due to other funds	492,592	8,563	501,155
TOTAL LIABILITIES	518,350	11,751	530,101
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	157,690	-	157,690
Prepaid taxes	3,680	-	3,680
TOTAL DEFERRED INFLOWS OF RESOURCES	161,370	-	161,370
FUND BALANCES			
Nonspendable	3,508	-	3,508
Restricted	-	47,753	47,753
Committed	-	-	-
Assigned	-	622,930	622,930
Unassigned	475,166	(1,424)	473,742
TOTAL FUND BALANCES	478,674	669,259	1,147,933
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,158,394	\$ 681,010	\$ 1,839,404

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

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,147,933
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	3,480,964
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	157,690
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds:	
OPEB	13,799
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(455,800)
Accrued compensated absences	(21,734)
Net OPEB liability	(31,559)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(1,081)</u>
Net position of governmental activities	<u>\$ 4,290,212</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, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 3,266,361	\$ -	\$ 3,266,361
Excise	265,558	-	265,558
Intergovernmental	195,142	1,500	196,642
Charges for services	8,347	12,344	20,691
Miscellaneous revenues	42,904	138,523	181,427
TOTAL REVENUES	3,778,312	152,367	3,930,679
EXPENDITURES			
Current:			
General government	290,850	-	290,850
Public safety	97,222	-	97,222
Highways and roads	345,803	-	345,803
Sanitation	76,646	-	76,646
Cobbossee watershed	2,697	-	2,697
Recreation	37,967	-	37,967
Organizations and social services	27,478	-	27,478
Unclassified	8,942	162,429	171,371
Education	2,363,049	-	2,363,049
County tax	206,355	-	206,355
Overlay	1,852	-	1,852
Capital outlay	-	111,265	111,265
Debt service:			
Principal	251,200	-	251,200
Interest	20,023	-	20,023
TOTAL EXPENDITURES	3,730,084	273,694	4,003,778
EXCESS REVENUES OVER (UNDER) EXPENDITURES	48,228	(121,327)	(73,099)
OTHER FINANCING SOURCES (USES)			
Transfers in	6,344	214,212	220,556
Transfers (out)	(110,826)	(109,730)	(220,556)
TOTAL OTHER FINANCING SOURCES (USES)	(104,482)	104,482	-
NET CHANGE IN FUND BALANCES	(56,254)	(16,845)	(73,099)
FUND BALANCES - JULY 1	534,928	686,104	1,221,032
FUND BALANCES - JUNE 30	\$ 478,674	\$ 669,259	\$ 1,147,933

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

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, 2020

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (73,099)</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	112,625
Depreciation expense	<u>(212,347)</u>
	<u>(99,722)</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>2,055</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
OPEB	<u>12,813</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>251,200</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
OPEB	<u>216</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	(3,462)
Net OPEB liability	<u>(16,805)</u>
	<u>(20,267)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 73,196</u>

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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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, Cobbossee watershed, recreation, organizations and social services, education 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.

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. As of the date of this report, the state of emergency was extended to May 13, 2021 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on and Results of Operations

In accordance with Executive Order 19, issued by the Governor of Maine on March 24, 2020, Town facilities were temporarily closed to the public and all nonessential services to its inhabitants were suspended from March 31, 2020 to May 31, 2020.

Unemployment rates

Despite closures of Town facilities and staff hour reductions; the Board committed to compensating all town employees at their regular budgeted rates. No employee was laid off or furloughed during the pandemic. There was no impact on unemployment rates.

Tax and excise tax 60-day deferred revenue extended

Closures and/or reduced hours of Town facilities have provided limited ability for some taxpayers to remit payments for property and excise taxes that generally would have occurred during the current fiscal year. Executive Order 53, issued by the Governor of Maine on May 12, 2020 (and corrected on May 26 and June 26) allowed municipal officers to extend both tax due dates and interest dates for the fiscal year 2020 property taxes due as well as the option to delay property tax lien filing dates until after the state of emergency has expired. The Town of Wayne extended tax and/or interest due dates from April 1 to May 1. In consideration of the Town's actions in accordance with this Executive Order, the Town determined that revenue recognition for these revenues, as well as certain excise taxes, will be extended for this one fiscal year from the normal 60-day period to a 90-day period from the date of the fiscal year end.

Impact on Finances

The Town does not currently anticipate any additional FY 2020 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act funding and applicable Federal and /or State programs.

Expected Federal/State Support

The Town may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Town expects that if those actions are necessary, that the Town would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Conclusion

The ongoing effects of COVID-19, including the financial impact to the Town and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

Implementation of New Accounting Standards

During the year ended June 30, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 95 "Postponement of the Effective Dates of Certain Authoritative Guidance." The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. (The following pronouncements exclude Statements No. 83 and No. 88 which were implemented prior to this Statement).

The effective dates of certain provisions contained in the following pronouncements are postponed by one year: Statement No. 84, Fiduciary Activities; Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period; Statement No. 90, Majority Equity Interests; Statement No. 91, Conduit Debt Obligations; Statement No. 92, Omnibus 2020; Statement No. 93, Replacement of Interbank Offered Rates; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting); Implementation Guide No. 2018-1, Implementation Guidance Update-2018; Implementation Guide No. 2019-1, Implementation Guidance Update-2019 and Implementation Guide No. 2019-2, Fiduciary Activities. The effective dates of the following pronouncements are postponed by 18 months: Statement No. 87, Leases and Implementation Guide No. 2019-3, Leases.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 97 "Certain Component Unit Criteria (paragraphs 4 & 5)." The primary objectives of paragraphs 4 & 5 in this Statement are to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. 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 column is (a) presented on a consolidated basis by column and (b) is 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 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.) excluding fiduciary activities. 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. Program revenues must be directly associated with the function. 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.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and 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:

Major Fund

- 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.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Selectboard 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.

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.

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.

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2020. Accounts receivable netted with allowances for uncollectible accounts were \$22,905 for the year ended June 30, 2020.

Prepaid Items

Certain payments to vendors reflect costs applicable to future reporting periods and are recorded as prepaid items. The costs of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 at acquisition 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 capital assets are valued at their estimated acquisition 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 and improvements	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

The accounting treatment of long-term obligations 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 obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, accrued compensated absences and net OPEB liability.

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.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 given annually by vote of the taxpayers and is expressed by the Selectboard.

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.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 one type of this item, deferred outflows related to OPEB. This item is reported in the statement of net position.

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 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 statement of net position and governmental funds balance sheet. Deferred inflows of resources related to OPEB qualifies for this type of reporting as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 23, 2019 on the assessed value listed as of April 1, 2019, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2019, January 31, 2020 and April 1, 2020. Interest on unpaid taxes commenced on October 2, 2019, February 1, 2020 and April 2, 2020, 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 \$10,575 for the year ended June 30, 2020.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2020, the Town's deposits amounting to \$1,073,500 were comprised of bank deposits of \$1,286,366. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of these deposits, \$402,026 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$884,340 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 35,800
Sweep accounts	1,098,540
Savings accounts	152,026
	<u>\$ 1,286,366</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.

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.

At December 31, 2019, the Town had \$0 of investments.

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.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2020 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 7,723	\$ 492,592
Nonmajor Special Revenue Funds	39,340	840
Nonmajor Capital Projects Funds	454,092	-
Nonmajor Permanent Funds	-	7,723
	\$ 501,155	\$ 501,155

The results of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2020 consisted of the following:

	Transfers From	Transfers To
General Fund	\$ 110,826	\$ 6,344
Nonmajor Special Revenue Funds	2,530	34,678
Nonmajor Capital Projects Funds	87,190	179,534
Nonmajor Permanent Funds	20,010	-
	\$ 220,556	\$ 220,556

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Disposals	Balance, 6/30/20
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
Construction in progress	-	7,919	-	7,919
	<u>705,000</u>	<u>7,919</u>	<u>-</u>	<u>712,919</u>
Depreciated assets:				
Buildings and improvements	708,159	38,910	-	747,069
Equipment, vehicles furniture and fixtures	775,977	37,475	-	813,452
Infrastructure	6,018,244	28,321	-	6,046,565
	<u>7,502,380</u>	<u>104,706</u>	<u>-</u>	<u>7,607,086</u>
Less: accumulated depreciation	(4,626,694)	(212,347)	-	(4,839,041)
	<u>2,875,686</u>	<u>(107,641)</u>	<u>-</u>	<u>2,768,045</u>
Net capital assets	<u>\$ 3,580,686</u>	<u>\$ (99,722)</u>	<u>\$ -</u>	<u>\$ 3,480,964</u>
<u>Current year depreciation</u>				
General government				\$ 11,485
Public safety				22,321
Highways and roads				167,198
Recreation				11,343
Total depreciation expense				<u>\$ 212,347</u>

NOTE 6 - LONG-TERM OBLIGATIONS

The following is a summary of changes in the long-term debt for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Deletions	Balance, 6/30/20	Current Portion
Bonds payable	\$ 707,000	\$ -	\$ (251,200)	\$ 455,800	\$ 191,200

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 6 - LONG-TERM OBLIGATIONS (CONTINUED)

The following is a summary of the bonds outstanding as of June 30, 2020:

\$300,000 - 2015 Bond with Camden National Bank due in annual principal and interest payments through September of 2020. The interest rate is fixed at 2.16% per annum.	\$ 60,000
\$235,000 - 2016 Bond with Camden National Bank due in annual principal and interest payments through October of 2021. The interest rate is fixed at 2.10% per annum.	94,000
\$175,000 - 2017 Bond with Camden National Bank due in annual principal and interest payments through September of 2022. The interest rate is fixed at 2.49% per annum.	105,000
\$246,000 - 2018 Bond with Camden National Bank due in annual principal and interest payments through November of 2023. The interest rate is fixed at 3.84% per annum.	<u>196,800</u>
Total bonds payable	<u>\$ 455,800</u>

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

Year Ending June 30,	Principal	Interest	Total Debt Service
2021	\$ 191,200	\$ 13,666	\$ 204,866
2022	131,200	8,514	139,714
2023	84,200	4,715	88,915
2024	49,200	1,916	51,116
	<u>\$ 455,800</u>	<u>\$ 28,811</u>	<u>\$ 484,611</u>

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in the other long-term obligations for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Deletions	Balance, 6/30/20	Current Portion
Accrued compensated absences	\$ 18,272	\$ 3,462	\$ -	\$ 21,734	\$ 21,734
Net OPEB Liability	14,754	17,395	(590)	31,559	-
	<u>\$ 33,026</u>	<u>\$ 20,857</u>	<u>\$ (590)</u>	<u>\$ 53,293</u>	<u>\$ 21,734</u>

Please see Notes 8 and 15 for detailed information on other long-term obligations.

NOTE 8 - ACCRUED 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 obligations 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, 2020, the Town's liability for compensated absences is \$21,734.

NOTE 9 - NONSPENDABLE FUND BALANCE

At June 30, 2020, the Town had the following nonspendable fund balance:

General fund:	
Prepaid items	<u>\$ 3,508</u>

NOTE 10 - RESTRICTED NET POSITION AND RESTRICTED FUND BALANCES

At June 30, 2020, the Town had the following restricted net position and restricted fund balances:

Nonmajor permanent funds:	
Jaworksi fund	\$ 1,172
Ladd recreation fund	30,510
Ruth Lee fund	8,710
Ladd special fund	7,361
	<u>\$ 47,753</u>

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 11 - ASSIGNED FUND BALANCES

At June 30, 2020, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 36,736
Nonmajor capital projects funds (Schedule F)	586,194
	\$ 622,930

NOTE 12 - DEFICIT FUND BALANCES

At June 30, 2020, the Town had the following deficit fund balances:

Ladd Improvements	\$ 840
Ladd Rec Center Operations	584
	\$ 1,424

NOTE 13 - 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 participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2020.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - RISK MANAGEMENT - PARTICIPATION IN A PUBLIC ENTITY RISK POOL (CONTINUED)

employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

The Town is also a member of the Maine Municipal Association - Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000.

The Town is also a member of the Maine Municipal Association - Unemployment Compensation Group Fund ("MMA UC Fund"). The MMA UC Fund was created to assist in meeting members' obligations under the Employment Security Act in an efficient and cost-effective manner. The Fund is composed of individual municipalities and other public and related non-profit entities that are individually self-insured but administered as a group. Within the Fund, each member has a separate account. As such, the Town makes quarterly payments into their account, based on rates developed by MMA's consulting actuary. Claims, if any, are paid out of the Town's own account. The Maine Department of Labor classifies MMA's UC Fund members as Direct Reimbursement Employers. In other words, the Fund reimburses the Maine DOL on the Town's behalf only when the Town has unemployment claims from present or former employees.

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town.

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, 2020. 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.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 14 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit #38 debt. At June 30, 2020, 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	\$ 6,906,143	17.45%	\$ 1,205,122

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Employees Covered by Benefit Terms

At January 1, 2020, the following employees were covered by the benefit terms:

Active members	4
Retirees and spouses	-
Total	<u>4</u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS 200	\$1,064.91	\$2,388.71
POS C	\$1,118.55	\$2,509.07
<u>Medicare</u>		
Medicare-Eligible Retirees	\$589.25	\$1,178.50

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the Town reported a liability of \$31,559 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2020 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For the year ended June 30, 2020, the Town recognized OPEB expense of \$3,776. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,438	\$ -
Changes of assumptions	7,143	1,081
Contributions subsequent to the measurement date	218	-
Total	\$ 13,799	\$ 1,081

\$218 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2021	\$ 2,114
2022	2,114
2023	2,114
2024	2,112
2025	1,916
Thereafter	2,130

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2020. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 2.74% per annum for June 30, 2020 was based upon a measurement date of December 26, 2019. The sensitivity of net OPEB liability to changes in discount rate are as follows:

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	1.74%	2.74%	3.74%
Total OPEB liability	\$ 36,968	\$ 31,559	\$ 27,174
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 36,968</u>	<u>\$ 31,559</u>	<u>\$ 27,174</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 26,843	\$ 31,559	\$ 37,474
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 26,843</u>	<u>\$ 31,559</u>	<u>\$ 37,474</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2020, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2019. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

Assumptions

The actuarial assumptions used in the January 1, 2020 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2020, they are as follows:

Discount Rate - 2.74% per annum for year end 2020 reporting. 4.10% per annum for 2019 year end reporting.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2020_b was used for this valuation. The following assumptions were input into this model:

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capital 2029+	1.50%
Extra Trend due to Taste/Technology 2029+	1.20%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2020 to 2023 were based on plan design, population weighting, renewal projections and market analysis. For years 2024 to 2028, these are interpolated from 2023 to 2029 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, co-payments and out of pocket maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense - 3% per annum.

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2020, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected.

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible.

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2020 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2020 was \$6,857.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences between Projected and Actual Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at P.O. Box 400, Wayne, ME 04284.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 16 - 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 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 Selectboard. The Town will contribute up to 5% of annual salary for employees that participate in the Town's defined benefit plan.

The Town's and employees' contributions to the plan for 2020 were \$15,569 and the Town's contributions to the plan for 2019 and 2018 were \$3,445 and \$2,410, respectively.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 17 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures for the year ended June 30, 2020:

	Excess
General Administration (Article 17)	\$ 10,275
Contingency (Article 32)	2,153
Hearings and Elections (Article 19)	626
Animal Control (Article 23)	735
Public Safety (Article 25)	2,467
Roads (Article 26)	36,020
County Tax	405
Recreation (Article 29)	1,632
Land and Buildings (Article 30)	910
	\$ 55,223

NOTE 18 - CONTINGENCIES AND COMMITMENTS

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.

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.

On January 24, 2017, the Town entered into a contract with Bruen Construction for highway maintenance for fiscal years 2017 through 2021 with a renewal option for 2022. The total remaining amount of these contracts are \$350,381.

On January 10, 2017, the Town entered into a contract with Bruen Construction for winter lot maintenance for fiscal years 2019 through 2021 with a renewal option for 2022. The total remaining amount of the contract is \$5,700.

On December 17, 2018, the Town entered into a contract with Robert J. Duplisea Jr. for assessing services for fiscal years ending 2020 through 2022. The total remaining amount of the contract is for \$44,700.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 18 - CONTINGENCIES AND COMMITMENTS (CONTINUED)

On November 1, 2016, the Town entered into a contract with Norton's Lawncare for mowing, trimming and lawn care maintenance. The contract is for the period of April 1, 2018 through October 30, 2020. The total remaining amount of the contract is \$5,817.

On May 15, 2019, the Town entered into a contract with Somerset County for PSAP Call Handling. The contract is for the period of July 1, 2019 through June 30, 2021. The total amount of the contract is \$2,973.

On April 10, 2019, the Town entered into a contract with the State of Maine, Department of Public Safety, for rural patrol dispatch. The contract is for the period of July 1, 2019 through June 30, 2021. The total amount of the contract is \$10,344.

A summary of the Town's contracts are as follows:

Fiscal Year Ending	Bruen Const. Winter lot maintenance	Bruen Const. Highway maintenance	Robert J. Duplisea Jr. Assesor's agent	Norton Landscape	Somerset County PSAP Calls	State of Maine Rural Dispatch
2021	\$ 2,800	\$ 174,968	\$ 22,000	\$ 5,817	\$ 2,973	\$ 10,344
2022	2,900	175,413	22,700	-	-	-
	<u>\$ 5,700</u>	<u>\$ 350,381</u>	<u>\$ 44,700</u>	<u>\$ 5,817</u>	<u>\$ 2,973</u>	<u>\$ 10,344</u>

NOTE 19 - RELATED PARTIES

The assistant fire chief is the employee of a company that the Town sends fire equipment to be repaired and tested. The Town used this company before the assistant fire chief became an employee.

The fire chief is also the Town's Treasurer.

NOTE 20 - 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.

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 - Selectboard – 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 30.53 miles

TOWN OFFICE HOURS

Monday:	Closed
Tuesday:	9:00 A.M. - 5:00 P.M.
Wednesday:	9:00 A.M. - 5:00 P.M.
Thursday:	9:00 A.M. - 5:00 P.M.
Friday:	9:00 A.M. - 5:00 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

4th Monday of Every Month by appointment by calling 685-4983

Code Enforcement Officer

Wed. & Fri. by appointment by calling 685-4983

Selectboard Meetings

1st and 3rd Tuesday of Every Month at 6:30 P.M., Wayne Town Office

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

<i>POLICE/ FIRE/ MEDICAL Emergency</i>	<i>Dial 911</i>
Maine State Police (non-emergency)	624-7000
Kennebec County Sheriff (non-emergency)	623-3591
Cary Memorial Library	685-3612
Ladd Recreation Center:	685-4616
<i>Town Office Phone:</i>	<i>685-4983</i>
<i>Town Office Fax:</i>	<i>685-3836</i>
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, ME 04284

Town Email Addresses & Website:

Town Manager: townmanager@waynemaine.org
Town Clerk: townclerk@waynemaine.org
Tax Collector: collector@waynemaine.org
Code Enforcement: ceolpi@waynemaine.org
Website: www.waynemaine.org