

ANNUAL REPORT

WAYNE, MAINE



**FOR THE YEAR ENDING
JUNE 30, 2012**

Dedication

The Town of Wayne is extremely fortunate to have a resident, writer, historian of Edward Kallop's caliber. Ed began spending summers in Wayne at his family's cottage on Androscoggin Lake at the age of three, and eventually became a full-time resident in 1986.

He is a graduate from Bowdoin College, and later earned a Masters of Fine Arts degree from Princeton University. Before retiring to Wayne, he was supervisory curator for historical collections at National Park Service throughout New England, New York, and New Jersey.

Ed has donated his talents to both the Wayne Historical Society and the Wayne Archival Board. He was instrumental in organizing the Wayne Main Street '90, as well as the Bicentennial Celebration in 1998. He has written and edited several treasured Wayne history books: *The North Wayne Tool Company*, *Johnson's Kingdom*, *Golden Summertime: A Portrait of Vacation Life in Wayne, Maine*, and *A Happy Abundance*. Also, he has been the principal author and editor of numerous research papers and articles describing the history of Wayne for the Historical Society's annual publication. He has given us a tremendous picture of Wayne and North Wayne from when it was alive with manufacturing and business activity, to later years of relative quiet and peaceful elm tree shaded streets.

In addition to writing and researching about Wayne, he wrote, *On to Paris We Sped*, a personal memoir about a time when he was chosen to present a collection of American Art to Western European nations after World War II.

The Town of Wayne owes much gratitude to Ed for sharing his expertise and countless hours spent maintaining and preserving Wayne's rich history.

Cover Photo:

Ed Kallop, courtesy of Grace Burleigh

Table of Contents

About Wayne
Wayne Officials
Town Manager's Report
U.S. Senator
U.S. Congressman
State Senator
State Representative
Androscoggin Lake Improvement Corporation
Archival Board
Cary Memorial Library
Cemetery Association
Cobbossee Watershed District
Code Enforcement Officer
Conservation Commission
Farmer's Market
Fire Department
General Assistance
Kennebec County Sheriff's Department
Ladd Recreation Center
RSU #38 Superintendent Report
Tax Collector's Report
Town Clerk's Report
Audit Report (2012)**
Town Meeting Warrant (2012)
Town Office Hours/ Emergency Numbers

****Note: A complete copy of the audit and notes to financial statements are on file at the Town Office for inspection.**

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.

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

POLICE: Kennebec County Sheriff's Department
Maine State Police

AMBULANCE: Winthrop Ambulance

SCHOOLS: Wayne Elementary School (K-5)
Marancook Community Middle School (6-8), Readfield
Marancook Community High School (9-12), Readfield

LIBRARY: Cary Memorial Library, 17 Old Winthrop Road

RECREATION: Ladd Recreation Center, 26 Gott Road

CHURCHES: Wayne Community Church located on Old Winthrop Road

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

STATE OWNED BRIDGES: Hale's Bridge, Pond Road
North Wayne Bridge, Walton Road
Job Fuller Bridge, Old Winthrop Road

ROAD MILES:

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

ROAD CLOSED FOR WINTER MAINTENANCE:

White Road

WAYNE TOWN OFFICIALS

July 1, 2012

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

Gary Kenny, Chair	Term Expires in 6/30/2014
Carroll Paradis, Vice Chair	Term Expires in 6/30/2014
Stephanie Haines	Term Expires in 6/30/2015
Steve Saunders	Term Expires in 6/30/2015
Ray Giglio	Term Expires in 6/30/2013

Budget Committee [5YR-Elected]

Susan Reynolds	Term Expires in 6/30/2018
Gary Carr	Term Expires in 6/30/2013
Dallas Folk	Term Expires in 6/30/2013
David Stevenson	Term Expires in 6/30/2013
Peter Ault	Term Expires in 6/30/2017

Town Manager, Road Commissioner and Health Officer

Aaron Chrostowsky	Term Expires in 6/30/2014
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Treasurer

Bruce Mercier

Tax Collector

Cindy Burnham

Town Clerk, Registrar of Voters and General Assistance Administrator

Cathy Cook

Code Enforcement Officer and Local Plumbing Inspector

Kenneth Pratt

Animal Control Officer

Mark Birtwell

Archival Board

Judy Danielson
Ed Kallop
Carroll Paradis
Gerry Paradis
Vacancy

Assessor Agent (RJD Appraisal)

Matt Caldwell

Board of Appeals

Laura Briggs, Chair

David Ault

Anne Huntington

Theresa Kerchner

Vacancy

Cemetery Association

Warren Davenport, President

George Draper, Secretary

Tom Fylstra, Treasurer

Ken Foss, Sexton

Britt Norton

Ray Giglio

Vacancy

Cobbosse Watershed District Trustee

Jane Andrews

Conservation Commission

Lloyd Irland, Chair

Jane Davis

Pamela Green

Leslie Latt

Anita Lovejoy

Molly Saunders

Ken Spalding

Deputy Road Commissioner

Dennis Bruen

E-911 Addressing Officer

Ken Bate

Fire Department

James Welch, **Fire Chief, Fire Warden and Civil Defense Director**

Brian Roche, **1st Assistant Fire Chief**

Bruce Mercier, **2nd Assistant Fire Chief**

Chris Roche

Ty Barker

Mark Bachelder

Patrick Donaghy

Bill Coolidge

Pauline Coolidge

Kevin Parks Jr

Jareb Dyer

Steve Booth

Jillian Booth

John Christopher

Elaine Christopher

Fence Viewer

Charles King

Ladd Recreation Committee

Lincoln Ladd – Permanent

Gloria Williams Ladd - Permanent

Betsy Ladd - Permanent

Sharon Bonney

George Dragonetti

Cindy Kenny

Chase Morrill

Ladd Recreation Center Director

Donna Freeman

Moderator

Douglas Stevenson

Planning Board

Ford Stevenson, Chair

Steve McLaughlin

Fred Duplisea

Seth Emery

Robert McKee

RSU #38 School Board [2-3 YR-Elected]

Lynette Johnson

Bill Shardlow

School Committee [3 YR-Elected]

Gary Carr

Theresa Kerchner

Lynette Johnson

Solid Waste Committee

Pamela Grimshaw

David Criss

Stephanie Haines

Village Dam keeper

Wayne Bryant

30-Mile River Watershed Association Representative

Robert Stephenson

TOWN MANAGER'S REPORT

To the Citizens of the Town of Wayne:

This year, this report will address the current state of the Town and discuss the future needs of the Town of Wayne, rather than, report on the prior Fiscal Year 2011-2012. The most significant change, the Town of Wayne has witnessed in the last year, is the change in Town Manager position. Amy Bernard moved onto a new position in Paris, Maine as Town Manager. The Town of Wayne welcomed back Martha Bennett as an Interim Town Manager to help out during the transition. And, on January 2, the Board of Selectmen, appointed me, to the position of Town Manager, Road Commissioner, Health Officer, Deputy Town Clerk, Deputy Treasurer, and Deputy Tax Collector.

Administrative Services

Since, January the Town has been busy reorganizing the Town Office. The Town has renewed the Town Office lease for another two years at Wayne Elementary School. This location is not ideal for a number of reasons including storage of records, privacy and security concerns. Over the course, of the next year, the Board of Selectmen will be evaluating the space. The Board of Selectmen renewed their contract with RJD Appraisal for Assessing Services and entered into a new contract with RHR Smith & Co. for Auditing Services. The Town bid out and purchased a new photocopier for the Town Office to replace the 6 year old machine. The Town made repairs to the old Town Office including a new roof, repair front steps, replace door threshold and fix several electrical fixtures (outlet and spotlight). In the budget, this year, the Board is recommending additional wages (special project wages) for organizing Town records at the old Town Office.

Finance

The Town of Wayne remains in excellent financial condition as stated by our Independent Audit Report. The Town has no indebtedness (final installments for both the Pond Road Reconstruction and Village Dam were due in 2012) and the Town's Undesignated Fund Balance or "Surplus Funds" is just above the recommended level of 25 percent of total annual expenditures (current level is 30 percent). The Town's auditor recommends making some changes to our chart of accounts, developing an investment and fund balance policy and changes to the accounts payable/ payroll warrant process. These changes are being implemented for the new fiscal year.

This year the Board of Selectmen's Proposed Operating Budget is \$83,753 less than last year's budget (a 8% decrease). However, including Intergovernmental Expenditures (School, Watershed District and County) yields a \$64,977 increase over last year's budget (a 2% increase). This nets a .22 cent increase in the mill rate. This budget as presented will look a little different from the past. The Board of Selectmen agreed to dispersing the Salary and Benefits budget items throughout each department operating budget, in an effort to illustrate the true cost of each program or service. This budget is LD1 compliant.

Highway

The Highway Department maintains over 30 miles of paved and gravel roads. This year the Town bid out several contracts for Winter Maintenance – the Winter Highway Maintenance contracts (snowplow highways) with Bruen Construction for three years and the Winter Lot Maintenance

contracts (snowplow lots) with J.D Maintenance for three years. Also, the Town renewed agreements with the Town of Readfield for calcium chloride application (dust control) and roadside mowing. The Town installed new town-line signs on all town highways. This spring, the Town contracted with Bruen Tree Service to remove brush and trees along a number of town highways including Berry Road, Christmas Tree Road, Hathaway Road, House Road, Innes Ridge Road, Mount Pisgah Road, North Wayne Road, Old Winthrop Road, and Pond Road. The Town will be installing several culverts, ditching and rehabilitating the gravel road surface on the House and Maxim Roads to prevent them from washing out annually. Also, on the ballot, this year, the Town would like to reconstruction and pave a portion of the North Wayne Road (Hill section near Farnham Road) and then reclaim and pave another section of the North Wayne Road from the top of the hill down into the North Wayne village. This project is estimated to cost \$250,000 and would be financed over a five year bond.

Public Safety

The Town of Wayne has an excellent public safety services, anchored by the hard work and dedication of the Wayne Volunteer Fire Department. This year, the Town has made a number of exterior repairs to both fire stations to better weatherize both buildings. This summer, you will notice that Wayne Village Fire Station receive a fresh coat of paint. The Town renewed contracts with Winthrop Ambulance, Somerset County for 911 Dispatch Services and the State for Rural Law Enforcement Patrol Dispatch Services and Kennebec Valley Humane Society for Animal Sheltering Services. On the ballot, this year the Fire Department is requesting the use of \$15,000 from the Fire Truck Reserve Fund to make several modifications and repairs to two existing fire trucks to extend their useful life. Over, the course of the next year, the Board of Selectmen will be working with the Fire Department on an equipment replacement plan and next year we will be likely replacing an older fire truck.

Planning

The Town is embarking on an exciting project of updating the Comprehensive Plan. The Town's Comprehensive Plan is planning document that helps set the vision for community. It covers important topics such as planning and development, natural and cultural resources, public services and infrastructure. If your community has zoning bylaws, the Comprehensive Plan is required to stay in congruence with the Town's Zoning Bylaws. As result, the Town needs to update the Comprehensive Plan every 10 years and submit, to the State for the review and comment. The Board of Selectmen has formed a committee to update the Comprehensive Plan led by Theresa Kerchner and Lloyd Irland; they are meeting regularly and encouraging your participation.

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

Sincerely,
Aaron J. Chrostowsky,
Town Manager

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

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

February 27, 2013

Dear Friends,

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

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

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

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

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

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

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

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

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

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

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

Sincerely,

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

Susan M. Collins
United States Senator

United States Senate

January 23, 2013

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at <https://www.facebook.com/SenatorAngusSKingJr>.

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.house.gov/michaud

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

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROADS, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON TAX AND FINANCE

Dear Wayne Residents and Friends:

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

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

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

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

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

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

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
23 WATER STREET
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

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

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

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04901
PHONE: (207) 873-5713
FAX: (207) 873-5717



Annual Report to Wayne

A Message from Senator Thomas Saviello

December 2012

Dear Friends and Neighbors:

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

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

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

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

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

Sincerely,

Thomas Saviello
Maine State Senator



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

L. Gary Knight

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Livermore Falls, ME 04254
Residence: (207) 897-2489
E-Mail: lgary.knight@usa.net

March 2013

Dear Friends and Neighbors:

It is an honor to return to the Maine House of Representatives for a fourth and final term. I look forward to continuing to work hard on behalf of the citizens of Wayne, and all of District 81.

One of the primary tasks facing legislators during the first session of the 126th Legislature is the crafting of a biennial budget for fiscal years 2014/2015. Though much of the work is done by the Appropriations Committee, the individual policy committees work on the aspects of the budget that fall under their jurisdiction. Once the budget leaves the committee process, the full Legislature must then vote on it.

Throughout the 126th Legislature I will be continuing my service on the Joint Standing Committee on Taxation. The last session saw great steps towards lowering Mainer's tax burdens, as we removed 70,000 Mainer's from the income tax rolls, and I hope to see that trend of putting more money in working Mainer's pockets continue.

As we strive to improve Maine's economy and to implement policy that will better the lives of Mainer's, I look forward to working with my colleagues on both sides of the aisle. Mainer's deserve well-researched and fairly deliberated policy that rises above partisan politics.

Additionally, please do not ever hesitate to contact me with any questions, concerns, or thoughts that you have regarding legislative or state matters. It is through your input that I can best represent the interests of our region in the Legislature.

Sincerely,

L. Gary Knight
State Representative

Proudly Representing the Citizens of Leeds, Livermore, Livermore Falls, and Wayne



P.O. Box 307
Wayne, ME 04284
www.androscogginlake.org

Feb. 25, 2013

Dear Citizens of Wayne:

It is with great appreciation that I write to you on behalf of the Androscoggin Lake Improvement Corporation. Your ongoing annual support has helped ALIC in its mission "to preserve and protect" Androscoggin Lake in a variety of ways over the years, including:

- Ongoing monitoring of the lake's dissolved oxygen and phosphorus levels
- Periodic surveys of the aquatic plant life, with a watchful eye for invasive species
- Efforts to encourage property owners to improve aging and/or inadequate septic systems
- Introduction of best management practices within the watershed, particularly where run-off is concerned.
- Promotion of loon productivity through artificial nesting platforms
- Partnerships with 30 Mile River Watershed Association, the Volunteer Lake Monitoring Program (VLMP), and the Congress of Lake Associations (COLA), resulting in collaboration in programs such as Courtesy Boat Inspections, Youth Conservation Corps, Invasive Plant Patrol, and other lake-related outreach
- Improved communication with members and the community-at-large, with the goal of increasing personal and responsible stewardship of our natural resources

The contribution from the town of Wayne represents just 1/10 of our total budgeted income but, more importantly, affirms our efforts and acknowledges the value of the lake to the community. We humbly ask for your continued support.

With the threat of milfoil, hydrilla and other invasives encroaching upon us, our emphasis this season will be on increasing awareness of the issue and stepping up vigilance. Please plan to drop by the Williams House on July 11 or 13 for our self-guided seminar on invasive aquatic plants and learn how you can become "eyes on the water." Watch the local media or check our website for full details. Please also mark your calendar for the ALIC annual meeting, which is scheduled for Saturday morning, Aug. 3, beginning at 8:30 a.m. at the Androscoggin Yacht Club. Everyone is welcome at any of our events and we encourage you to become involved.

Thanks again for your support and here's to a safe summer on the lake!

Sincerely,

Debbie Hite
ALIC Exec. Director

ANNUAL REPORT OF THE ARCHIVAL BOARD
July 1, 2011 – June 30, 2012

The Archival Board continues efforts noted in previous reports, with the added notation that space is ever more confining. From time to time the board and particular library trustees responsible for the long-planned expansion, continue their informal consultations. So far, we are in accord with basic plans offered for expansion of the vault space to nearly double its present size. For readers who may be unaware of the board and what it does, we repeat the following paragraphs from an earlier report:

The Archival Board has responsibility for the preservation and maintenance of the Town of Wayne Historical Collection. Housed in the Cary Memorial Library vault, the collection continues to grow, a circumstance we have encountered each year since the board's establishment in 2000. In our report for that first year we provided a summary listing of contents, which continue to remain about evenly divided into three general categories: town municipal records, library records, and documentary accounts for town individuals, families, relevant historical events and town institutions.

Received is an ever increasing number of items relating to Wayne's townspeople and town life in general, and among the three categories is the most actively used. The board works closely with the Wayne Historical Society, which acts as the unofficial conduit for new items received. Items for the collection are normally donations to the society, which accepts them with the understanding they are destined for the town collection. In part this is a circumstance remaining from a time before the archival board's establishment. Since the Society owns no collections, it is an entirely appropriate and workable arrangement.

Once again, we emphasize the needs described, for under existing conditions we find that the board's work is increasingly difficult, with consequent inefficiency in whatever we undertake.

Current board members are Judy Danielson, Gerry Paradis, Carroll Paradis and Ed Kallop

Cary Memorial Library 2011-2012 Annual Town Report

The Wayne Library Association, formed in the late 1880's, operates the Cary Memorial Library as a community service and amenity to Wayne.

Our Mission: To engage, inform and enrich everyone who enters by providing a welcoming space for books, collections, programs and activities that encourage the enjoyment of discovery and lifelong learning.

In the twelve month reporting period July 2011-June 2012 we circulated 7,798 books, periodicals, DVDs, audiobooks and e-Books. We logged 8,745 visits to the library where patrons borrowed books, attended programs or used the computers or our wireless Internet service. The library is open 1,458 hours over the course of a year. Information about the library's programs can be found at <http://cary-memorial.lib.me.us>

During the reporting period a very active Library Building Committee met tirelessly and their hard work has paid off as the library renovation is now underway, with completion date of July 2013 anticipated. In January 2012 the library was able to purchase the Williams Property across the street from the Cary, providing us the opportunity us to use that property for storage, construction lay-down space, parking and much-needed programming space. Activities and displays year-round kept both buildings busy, even through the quieter winter season.

Visit the library, check out our website, email or phone with your questions.

Respectfully Submitted,
Janet Adelberg, Librarian

WLA Board of Trustees

Ken Bate	Leslie Burhoe	Judy Danielson, President
Jane Davis, Vice Pres.	Kim King	Lincoln Ladd
Dave Moreau, Sec.	Ralph Record	Lynette Stinneford
Douglas Stevenson, Treasurer		

The Wayne Cemetery Association

The Wayne Cemetery Association meets once or twice a year to oversee the care and operation of all town owned cemeteries. Bud Norton continues to do the mowing, trimming and cleanup maintenance as he has for many years. There have been no major expenses in upkeep during the past year, so the budget remains the same as the previous year. New flags will be placed on all veteran sites the season.

Gravesites remain available in the Evergreen, North Wayne, and Gordon cemeteries. Single lots are \$275 and will accommodate 1 full burial, or up to 4 cremation burials.

Cemetery members include:

Warren Davenport, President

George Draper, Secretary

Tom Fylstra, Treasurer

Ken Foss, Sexton

Bud Norton

Ray Giglio

Cobbossee Watershed District's 2012 Annual Report

The Cobbossee Watershed District (CWD) continued several of their major programs aimed at improving and protecting the 28 lakes and ponds of the 217-square mile Cobbossee Watershed, which includes Wilson, Berry, and Dexter Ponds.

Monthly from May through October, the water quality of Wilson, Berry, and Dexter Ponds is monitored by CWD staff as part of the CWD's routine lake monitoring program. Without this critical water quality data, the CWD would be unable to maintain a sense of the environmental health of the lakes and ponds of the Cobbossee Stream watershed. The water quality of the three ponds continues to be moderate compared to state-wide averages. Of the three ponds, Wilson Pond has been closely watched ever since it suffered its worst year water clarity-wise in 2004. The average water clarity for Wilson Pond for 2011 was 4.3 meters (14.1 feet), which was slightly less than it was in 2011, but was about on par with how it has been the past 10 years. Dexter Pond continued to be about average water clarity-wise in 2011, with an average clarity reading of 4.9 meters (16.1 feet). Berry Pond was similar with average water clarity of 4.6 meters (15.1 feet). Water clarity is largely determined by the amount of algae that is in the lake water, which in turn, is primarily determined by the concentration of phosphorus that is in the lake. Phosphorus, the plant nutrient most responsible for impacting lake water quality, enters the ponds through stormwater runoff from the watershed during rain events and serves to generate algae blooms which cause the lakes to turn cloudy green, thereby reducing water clarity.

The CWD manages a water levels management program that includes bi-weekly monitoring of the water levels of the three ponds throughout the year. 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. The CWD coordinates with dam owners throughout the District to ensure that water levels on all District lakes and ponds are within the CWD's seasonal standards. The goal of the program is to ensure proper management for flood and erosion control, as well as water quality, fisheries and wildlife concerns, among others.

The Wilson Pond Water Quality Rehabilitation Project, which began in 2009, was completed in early 2012. Major accomplishments on the project included correcting erosion problems and drainage-related problems on five private camp roads around the three ponds. Included among them were Joe Cole Road, Woodland Road, Chandler Lane, Georges Road and Craig Brook Trail. The latter two roads are located in the Town of Wayne. On this project, the CWD partnered with KCSWCD as well as the Friends of the Cobbossee Watershed. Funding for the project, with a total value of \$133,000, is in part, provided by the USEPA under Section 319 of the Clean Water Act. In 2012, the CWD submitted an additional grant application for a Phase II element of the project, but was unsuccessful. The grant application will be resubmitted in 2013.

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.

Report of the Code Enforcement Officer 2012

In 2012 building permits were issued for the following purposes.

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

Once again, it has been my pleasure to assist the Wayne Planning Board over the past year with various projects. The Board holds its regular meetings on the first Wednesday of each month at 7:00 pm in the Town Office. The board has begun to revisit the town's Comprehensive Plan. If you have an interest in assisting with this review, please contact the Town office for further information. The Board of Appeals meets only as needed and meetings are scheduled accordingly. To schedule an appointment with me, please feel free to call me any time at 576-1413. I am also available in the town office on Monday and Wednesday mornings.

Respectfully submitted,

Kenneth Pratt CEO

Wayne Conservation Commission July 2011 - June 2012

A major concern during 2011-12 was further visitation and validation of Potential Vernal Pools. When complete, the results are forwarded to the Department of Inland Fisheries and Wildlife. They make final determinations of which pools are significant and will be recognized for purposes of land use decisions. We hope this phase will draw to a close in 2013.

At the request of the Kennebec Land Trust, Commission members made suggestions for significant natural areas that ought to be considered in its long-term planning.

Other than this work, it was a “quiet year in Lake Wobegon” for the Commission. We discussed the need for an updated mission for the Commission, authorized by the Select Board (and did follow up on this with them in fall 2012).

We also had preliminary discussions on the role the Commission might play in updating the Town Comprehensive Plan, on which more will be heard during the year 2013. This will be the principal mission for 2013.

Over the years, the Commission has been involved in a long list of activities (box).

Peter Ault -- longtime and tireless worker for the good of the Town-- left the Commission in 2012 after many years of faithful service and advice. Thanks Peter.

The Commission is now a bit light on people, especially in view of its role in assisting with the revision of the Comprehensive Plan now under way in 2013. We would welcome expressions of interest in serving.

Activities since end of year 2011-2012:

In fall 2012, the Commission was invited to formally participate in the 2013 Comp Plan Revision by the select Board. The Commission looks forward to this task. In preparation, we are inventorying maps and other information about the Town. We are also developing displays of this material to be available to the public in the Williams House, across from the Cary Library. There will be a rotating display on one wall, entitled “Wayne, Naturally”. Please come and see it.

Respectfully Submitted,

Wayne Conservation Commission

Lloyd C. Irland	(6/30/2015)	Chair
Pam Green	(6/30/2015)	Secretary
Leslie Latt	(6/30/2015)	
Ken Spalding	(6/30/2013)	
Anne Huntington	(6.30/2013)	

Conservation Commission projects/issues/meetings over the last 10 years starting from the most current to least current:

Vernal pool mapping project, soon to be completed. This project led to an up to date photo mosaic map of the Town that is available to anyone to review at Town Office

Priority area list and map

Invasive eradication at old Town Office

Invasive control – other locations at various times

Survey of terrestrial invasives on town-owned lands (2008-2009)

Olena Estates and other discussions with Planning Board

Winterberry Award – to conservation-minded residents

Maine Conservation School grant to local student

Public meeting “Future Wayne”– Evan Reichert, Steve Walker (Beginning with Habitat maps). Linda McKee leads discussion.

Open area index – included cemeteries etc.

Public meeting introducing BwH maps for first time

Public meeting concerning vernal pools, with municipal officials and landowners from local towns, including visit to the Besse pool. This spawned the mapping project.

Courtesy boat inspector program for invasive aquatics

Assistance to Thirty Mile Watershed Association

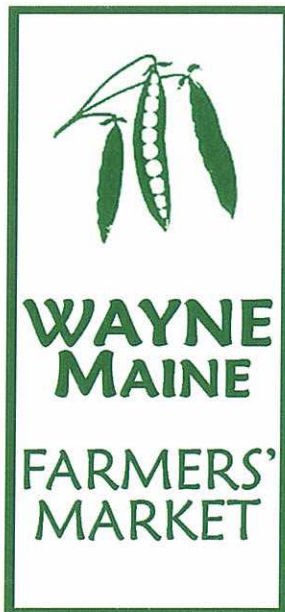
North Wayne spill – monitored DEP activity

Wayne Summer Festival (when there was one)

Tree Board Canopy grant with town tree warden (when there was one)

Androscoggin Lake/Dead River dam – monitored the issue





2013 Wayne Farmers' Market Main Street

Saturdays 9 a.m. – 12 noon

Opens May 25th and runs every
Saturday through Labor Day

New this year:

SNAP Dollars welcome! EBT accepted for:

- ◆ Fresh produce
- ◆ Locally raised beef, pork, poultry
- ◆ Hand-crafted yogurt and cheese
- ◆ Local, free-range eggs
- ◆ Fresh herbs
- ◆ Fresh baked goods



This summer, with the support from the Town of Wayne, the Wayne Farmers' Market will provide Electronic Benefit Transfer (EBT) services. SNAP/EBT shoppers can purchase local food with your SNAP benefits. SNAP customers receive bonus *Market Bucks* each time you shop at the Wayne Farmers Market (\$2.50 for every \$10 spent [\$10 max *Market Bucks* per visit])

**A Small Town Bakery • Birtwell Farm • Emery Farm
Firelight Farm • Gingerbread Farm Perennials
Snafu Acres • Wholesome Holmstead**

Wayne Fire Department

Members of the Wayne fire department continue to volunteer their time in training and responding to fire calls in Wayne and the surrounding communities. The yearly number of calls has increased from a three year average of 86 calls per year to 114 calls this year. Responding to mutual aid calls in surrounding towns was the majority of the increase in the number of calls. Increased family and work responsibilities are making it difficult for the area volunteer firefighters to respond to all of the fire calls making a mutual aid response from surrounding towns a necessity. The need for additional volunteers is always present and anyone interested in firefighting can join the Wayne fire department with no prior training necessary.

Members of the Wayne Volunteer Fire Department

Summary of Calls

Calls in Wayne

Structure Fire	0
Chimney Fire	1
Vehicle Accident	9
Tree/Power Line Down	14
Smoke Investigation	0
Life Flight Landing Zone	0
Traffic Control	0
Medical Assist	0
Water/Ice Rescue	2
Vehicle Fire	0
Woods/Grass Fire	2
Propane Leak Investigation	0
Carbon Dioxide Investigation	0
Fire Alarm Investigation	1
Stand By Request	1
Other	1
Total in Town	31

Calls to Assist Other Towns

Responded	39
Stand By in Town	15
Cancelled Before Responding	29
Total Out of Town	83

General Assistance Report 2011-2012

Dedicated to the memory of Sally Towns, Wayne General Assistance Officer for over 30 years



The Towns' General Assistance program is available for residents who meet the income guidelines, and is mainly used for assistance with basic needs: burial, housing, heating fuel, food, and electricity.

The program is open to any individual, family, young or old who meet the income guidelines set forth by the State, or who find themselves in an emergency situation.

If you have any questions, or if you need General Assistance, please don't hesitate to call me at the Town Office at 685-4983. I recommend that you call to make an appointment or you may drop-in for assistance. All conversations are confidential.

Cathy Cook, Town Clerk and General Assistance Officer

"First to Serve ~ 1799"



Office of the Sheriff
Kennebec County, Maine

Randall A. Liberty, Sheriff

Everett B. Flannery, Jr., Chief Deputy

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

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

January 11, 2013

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

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

During the past year, our Correctional Facility managed 3,226 inmates. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. Despite significant fiscal challenges, the CARA program continues to operate, serving as a state-wide substance abuse treatment program.

Inmates at the Kennebec County Correctional Facility are required to work. Inmates that are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$683,000 bed day savings to the citizens of Kennebec County. Throughout 2012, inmates worked 25,439 community service hours, valued at approximately \$190,793. Our inmates raised 45,738 pounds of produce for the inmate kitchen and area food pantries in 2012.

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

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

Randall A. Liberty
Sheriff, Kennebec County

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

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

Street	Activity	Totals
WAYNE ME		
BEECH HILL RD	WAYNE COMPLAINT	1
BERRY RD	WAYNE MOTOR VEHICLE STOP	1
	WAYNE CRIMINAL MISCHIEF	1
BESSE RD	WAYNE MOTOR VEHICLE STOP	1
BRANAGAN ESTATES WAY	WAYNE HARRASSMENT	1
CEDAR POINT RD	WAYNE COMPLAINT	1
	WAYNE COMPLAINT	1
COVE RD	WAYNE GENERAL INFO	1
	WAYNE COMPLAINT	1
DAVIS POINT RD	WAYNE SUSPICIOUS ACTIVITY	1
	WAYNE 911 HANG-UP	1
DEXTER POND RD	WAYNE SUSPICIOUS ACTIVITY	1
EVERGREEN LN	WAYNE DOMESTIC DISPUTE	1
FAIRBANKS RD	WAYNE BURGLARY	1
	WAYNE ASSIST OTHER AGENCY	1
	WAYNE BURGLARY	1
	WAYNE CITIZEN ASSIST	2
	WAYNE COMPLAINT	1
	WAYNE PROPERTY DAMAGE ACCIDENT	1
	WAYNE SUSPICIOUS ACTIVITY	1
FULLER RD	WAYNE CITIZEN ASSIST	1
GREEN TRUE RD	WAYNE COMPLAINT	1
	WAYNE SUSPICIOUS ACTIVITY	1
	WAYNE THEFT	1
HARDSCRABBLE RD	WAYNE CRIMINAL MISCHIEF	1
	WAYNE 911 MISDIAL	1
	WAYNE MISSING PERSON	1
HOLMAN TER	WAYNE THREATENING	1
HOUSE RD	WAYNE FOLLOW UP	1
	WAYNE HARRASSMENT	1
KENTS HILL RD	WAYNE 911 HANG-UP	3
	WAYNE CITIZEN ASSIST	1
	WAYNE COMPLAINT	1
	WAYNE ESCORT	3
	WAYNE Paper Service	2
KINGS HWY	WAYNE SUSPICIOUS ACTIVITY	1
LAKE ST	WAYNE COMPLAINT	1
LEADBETTER RD	WAYNE 911 HANG-UP	1
	WAYNE COMPLAINT	2
	WAYNE MOTOR VEHICLE STOP	1
	WAYNE Paper Service	2
	WAYNE SUSPICIOUS ACTIVITY	1
LEEDS RD	WAYNE MOTOR VEHICLE STOP	1
LONEFEATHER LN	WAYNE SERVE PROTECTION ORDER	1
	WAYNE Trespass	1
	WAYNE WELFARE CHECK	1
LORD RD	WAYNE 911 HANG-UP	1
	WAYNE ALARM, BURGLAR	1
	WAYNE BURGLARY	1
	WAYNE DOMESTIC DISPUTE	1
LOVEJOY POND RD	WAYNE ALARM, BURGLAR	1
	WAYNE PROPERTY DAMAGE ACCIDENT	1
MAIN ST	WAYNE 1048-UNATTENDED DEATH	1
	WAYNE 10-59 VEHICLE	2
	WAYNE 911 HANG-UP	3
	WAYNE ALARM, BURGLAR	2
	WAYNE ASSAULT	1
	WAYNE BURGLARY	3
	WAYNE CITIZEN ASSIST	4
	WAYNE BUILDING CHECK	17
	WAYNE CRIMINAL MISCHIEF	1
	WAYNE COMPLAINT	3
	WAYNE Community Policing	4
	WAYNE DOMESTIC DISPUTE	2
	WAYNE FOLLOW UP	6
	WAYNE GENERAL INFO	2
	WAYNE HARRASSMENT	1
	WAYNE MOTOR VEHICLE STOP	132
	WAYNE PROPERTY DAMAGE ACCIDENT	8
	WAYNE Prescription Disposal Plan	1
	WAYNE PERSONAL INJURY ACCIDENT	2
	WAYNE FOUND/LOST PROPERTY	1
	WAYNE TRAFFIC HAZARD	4

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

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

Street	Activity	Totals
	WAYNE	THEFT 2
	WAYNE	THREATENING 1
	WAYNE	THEFT 1
MEMORIAL PARK LN	WAYNE	FOLLOW UP 1
MORRISON HEIGHTS RD	WAYNE	Trespass 1
MT PISGAH RD	WAYNE	TRAFFIC OFFENSE 1
NEW SANDWICH RD	WAYNE	CRIMINAL MISCHIEF 1
NORTH WAYNE RD	WAYNE	FOLLOW UP 1
	WAYNE	HARRASSMENT 1
	WAYNE	Noise Complaint 1
	WAYNE	PROPERTY DAMAGE ACCIDENT 2
	WAYNE	SERVE PROTECTION ORDER 1
	WAYNE	Paper Service 2
	WAYNE	TRAFFIC HAZARD 1
	WAYNE	THEFT 1
	WAYNE	PROTECTION ORDER VIOLATION 1
	WAYNE	WELFARE CHECK 1
OLD SCHOOLHOUSE LN	WAYNE	ALARM, BURGLAR 1
OLD WINTHROP RD	WAYNE	911 HANG-UP 1
	WAYNE	MOTOR VEHICLE STOP 1
	WAYNE	SUSPICIOUS ACTIVITY 1
	WAYNE	THEFT 1
PERKINS BEACH RD	WAYNE	THEFT 1
POND RD	WAYNE	911 HANG-UP 1
	WAYNE	ALARM, BURGLAR 3
	WAYNE	ASSIST OTHER AGENCY 1
	WAYNE	BUILDING CHECK 2
	WAYNE	COMPLAINT 1
	WAYNE	DOMESTIC DISPUTE 1
	WAYNE	DRUG OFFENSE 1
	WAYNE	MOTOR VEHICLE STOP 2
	WAYNE	SERVE SUMMONS 2
	WAYNE	SUSPICIOUS ACTIVITY 1
	WAYNE	School Visit 1
	WAYNE	Town Office Visit 1
	WAYNE	WELFARE CHECK 1
RICHARDSON TER	WAYNE	BAIL CHECK 1
	WAYNE	FOLLOW UP 1
	WAYNE	THEFT 1
RICHMOND MILLS RD	WAYNE	BURGLARY 1
SHOAT RD	WAYNE	Community Policing 1
STRICKLAND FERRY RD	WAYNE	ASSIST OTHER AGENCY 1
	WAYNE	DOMESTIC DISPUTE 4
	WAYNE	SERVE SUBPOENA 2
	WAYNE	SUSPICIOUS ACTIVITY 2
SWIFT RD	WAYNE	THEFT 1
TALL TIMBERS RD	WAYNE	SUSPICIOUS ACTIVITY 1
TUCKER RD	WAYNE	Paper Service 1
	WAYNE	SERVE SUBPOENA 1
WALTON RD	WAYNE	BURGLARY 1
	WAYNE	PROPERTY DAMAGE ACCIDENT 2
	WAYNE	SUSPICIOUS ACTIVITY 1
	WAYNE	TRAFFIC HAZARD 1
WESTACRE RD	WAYNE	BURGLARY 1
WHISPERING PINES CIR	WAYNE	SERVE SUBPOENA 1
WING LN	WAYNE	THEFT 1
WOOD RD	WAYNE	WELFARE CHECK 1
Totals:		331

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 Monday, a quilting group each Wednesday, a ball-exercise group and a yoga class each Thursday, and Tot-time each Friday morning, when parents can come and play with their pre-school children. During the summer months, tennis courts and a gazebo are available for individual and family use.

The Center also provides a number of activities for young people, including after-school programs, soccer and baseball, a summer program which begins on June 24th, and several holiday parties each year.

In addition, the Center serves the community in other ways. Many organizations – such as the Girl Scouts, the Snowmobile Club and the Gardening Club – hold their regular meetings there, and lecturers and entertainers appear there from time to time throughout the year. Wayne residents vote and attend the annual town meeting there.

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

A Caring School Community Dedicated To Excellence

April, 12, 2013

Community Members,

During the past nine months I have met many of you and have learned a great deal about the RSU #38 community. I have enjoyed talking with the many of you that have stopped in to the office and who have attended school and community events. I have learned that RSU #38 is a community that supports involvement in school activities and wants the best for its students. This was confirmed in December 2012 when the national real estate website Trulia.com analyzed census data and named RSU #38 as one of the most attractive school districts in Maine. This acknowledgement helps to confirm my discovery that the citizens of this district have a deep value for the educational experience that RSU #38 provides, and that you have worked hard to create a caring school community that is dedicated to excellence.

Our work this year began with the administrative team and the RSU #38 School Board working together to review the work of the Futures Search Committee as they developed the RSU #38 goals and vision. The 2012 team acknowledged the value of this work and rededicated themselves to the mission and goals that were established by the 2010 Futures Search Committee. In addition, the School Board and the Administrative Team revised the RSU #38 Vision and developed Guiding Principles for the district.

With the direction of the district established, the Administrative Team went on to analyze district data. The team then developed outcomes for a long-term strategic plan. Additional work in which they are currently involved is the development of action steps that will provide the scaffolding for reaching those outcomes. The final document will be approved by the RSU #38 School Board and shared with the community.

District outcomes include goals for improved Maine assessment scores in both the NECAPs (3rd – 8th grade) and the SATs (11th grade). Recently the NECAP (Maine state assessments) have been revised to reflect the Common Core Standards. These standards provide learning expectations for Maine students in grades 2-7 in the areas of English Language Arts. Students are assessed in these areas based on those learning expectations. In addition Maine students are expected to meet standards as outlined in the Parameters of Essential Instruction in the other content areas. This year RSU #38 has focused on district learning goals that include standard based instructional planning and identification and communication of daily learning targets. Professional development in the district this year has centered on these goals.

RSU #38 continues its quest for and support of excellent teachers. In response to the Teacher Effectiveness legislation the Teacher Evaluation Committee has been meeting monthly to develop a teacher evaluation system for the district that is in compliance with the new state laws. The committee researched teaching standards systems and identified Marzano's Teaching Standards as the standards on which to base our system. In addition the committee identified two purposes for the evaluation process, accountability and professional growth. The committee is now working on the evaluation process.

September brought the completion of the Safe Routes to Schools and Town of Readfield Sidewalk Project. A town walk from the Readfield Town Office to the Maranacook Middle School was held to celebrate the completion followed by a reception for the walkers. The sidewalk has been widely used throughout the year by citizens, students, and RSU #38 sports teams.

The safety of our schools has been a major concern this year as we work to provide a safe, respectful, positive environment in which our students can learn. A safety audit by Maine Emergency Management Agency was recently completed and there are plans in place to develop a district wide crisis plan that includes training of school and district crisis teams. In addition the 2013-2014 budget includes safety entry systems for our schools. RSU #38 is investigating a Homeland Security grant that may meet our needs in supporting safety in our schools.

As college and post secondary acceptances arrive in our seniors' mailboxes we celebrate the opportunities that are available to our students as a result of their RSU #38 experiences. We commend high school parents, students, staff and administrators for their efforts that resulted in increasing the graduation rate from 76% in FY 11 to 88% in FY 12. As we look forward to another graduation I would like to thank the RSU #38 community members and staff for all you do in this caring school community to support the education of our students as they learn to become "responsible citizens in an ever-changing global society".

Enrollment data for the District – October 1, 2012

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	12	34	27	24	34	21	21	34	23	33	33	23	35	30	384
Mt. Vernon	14	20	17	21	18	14	18	13	15	13	23	19	21	15	241
Readfield	16	17	16	24	31	32	27	33	38	33	38	42	38	25	410
Wayne	0	13	9	8	5	8	14	14	9	5	19	7	12	10	133
	42	84	69	77	88	75	80	94	85	84	113	91	106	80	1168

Sincerely yours,

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

2012 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: WAYNE

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

- 1. Local Taxable Real Estate Valuation..... 1 **178,175,500**
(should agree with MVR Page 1, line 6)
 - 2. Local Taxable Personal Property Valuation..... 2 **622,900**
(should agree with MVR Page 1, line 10)
 - 3. Total Taxable Valuation (Line 1 plus line 2)..... 3 **178,798,400**
(should agree with MVR Page 1, line 11)
 - 4. (a) Total of all Homestead Exempt Valuation 4(a) **3,650,000**
(should agree with MVR Page 1, line 14f)
 - (b) Homestead Exempt Reimbursement Value..... 4(b) **1,825,000**
(line 4(a) divided by 2)
 - 5. (a) Total of all BETE Exempt Valuation..... 5(a) **0**
(should agree with MVR Page 2, line 15c)
 - (b) The statutory standard reimbursement for 2012 is 60%..... 5(b) **0**
(line 5(a) multiplied by 0.6)
- NOTE: Municipalities with significant personal property & business equipment may qualify for more than a 60% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.*
- 6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))..... 6 **180,623,400**

ASSESSMENTS

- 7. County Tax..... 7 **\$201,801.51**
- 8. Municipal Appropriation..... 8 **\$1,065,016.00**
- 9. TIF Financing Plan Amount..... 9 **\$2,363.00**
- 10. School/Educational Appropriation (Local Share/Contribution)..... 10 **\$1,552,234.00**
(Adjusted to Municipal Fiscal Year)
- 11. Total Appropriations (Add lines 7 through 10)..... 11 **\$2,821,414.51**

ALLOWABLE DEDUCTIONS

- 12. State Municipal Revenue Sharing..... 12 **\$67,500.00**
- 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 **\$248,000.00**
- 14. Total Deductions (Line 12 plus line 13)..... 14 **\$315,500.00**
- 15. Net to be raised by local property tax rate (Line 11 minus line 14)..... 15 **\$2,505,914.51**

- 16. **\$2,505,914.51** x **1.05** = **\$2,631,210.24** Maximum Allowable Tax
(Amount from line 15)
- 17. **\$2,505,914.51** ÷ **180,623,400** = **0.013874** Minimum Tax Rate
(Amount from line 15) (Amount from line 6)
- 18. **\$2,631,210.24** ÷ **180,623,400** = **0.014567** Maximum Tax Rate
(Amount from line 16) (Amount from line 6)
- 19. **178,798,400** x **0.014050** = **\$2,512,117.52** Tax for Commitment
(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)
- 20. **\$2,505,914.51** x **0.05** = **\$125,295.73** Maximum Overlay
(Amount from line 15)
- 21. **1,825,000** x **0.014050** = **\$25,641.25** Homestead Reimbursement
(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)
- 22. **0** x **0.014050** = **\$0.00** BETE Reimbursement
(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)
- 23. **\$2,537,758.77** - **\$2,505,914.51** = **\$31,844.26** Overlay
(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)

(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.

2004 PERSONAL PROPERTY TAX		
P	FARNHAM HERBERT JR	244.77
P	FRONTIERVISION OPR. PARTNERS L.	4,782.81
	TOTAL	5,027.58
2005 PERSONAL PROPERTY TAX		
P	FARNHAM HERBERT JR	145.14
P	GOUCHER LEE	87.32
	TOTAL	232.46
2006 PERSONAL PROPERTY TAX		
P	FARNHAM HERBERT JR	156.21
P	GOUCHER LEE	93.98
	TOTAL	250.19
2007 PERSONAL PROPERTY TAX		
P	FARNHAM HERBERT JR	162.98
P	GOUCHER LEE	98.05
P	GOUCHER TED & SON EXCAVATION	280.90
	TOTAL	541.93
2008 PERSONAL PROPERTY TAX		
P	FARNHAM HERBERT JR	166.05
P	GOUCHER LEE	99.90
P	GOUCHER TED & SON EXCAVATION	286.20
	TOTAL	552.15
2009 PERSONAL PROPERTY TAX		
P	FARNHAM HERBERT JR	166.67
P	GOUCHER LEE	100.27
P	GOUCHER TED & SON EXCAVATION	287.26
P	LAMONTAGNE, ROLAND M & BELINDA	42.55
P	PEPSI BOTTLING GROUP	20.96
	TOTAL	617.74
2010 PERSONAL PROPERTY TAX		
P	ALBERT, JEFFERY	61.82
P	FARNHAM HERBERT JR	172.82
P	GOUCHER LEE	103.97
P	GOUCHER TED & SON EXCAVATION	297.86
P	GOUCHER TED & SON	699.69
P	LAMONTAGNE, ROLAND M & BELINDA	132.07
P	SAUNDERS MARY H	53.39
P	TUBBY'S ICE CREAM	168.60
	TOTAL	1,690.22
2011 PERSONAL PROPERTY TAX		
P	ALBERT, JEFFERY	61.82
P	BRYANT JAMES L	14.05
P	FARNHAM HERBERT JR	172.82
P	GOUCHER LEE	103.97
P	GOUCHER TED & SON EXCAVATION	297.86
P	GOUCHER TED & SON	699.69
P	GRAYHAWK LEASING CORP, LLC	30.91
P	LAMONTAGNE, ROLAND M & BELINDA	132.07
P	STEVENSON CH INC	864.08
P	TUBBY'S ICE CREAM	168.60
P	WAYNE GENERAL STORE	494.56
	TOTAL	3,040.43

Lien Breakdown

Tax Year: 2009-1 To 2010-1

As Of: 08/02/2012

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Total
255.010-1		BARBER RANDOLPH D					
			1,825.10	1,825.10	60.22	27.08	*1950.19
1.010-1		BARDAGLIO GEORGE W JR					
			924.49	924.49	30.50	27.08	982.07
325.010-1		BATES GARY M.					
			602.75	602.75	19.89	27.08	663.11
256.010-1		BRANAGAN WILLIAM H II					
			2,118.74	2,118.74	69.90	27.08	*2215.72
1008.010-1		BROWN LEWIS F					
			1,893.94	1,893.94	62.49	21.54	2,073.18
768.010-1		BRYANT WAYNE EDWARD					
			3,155.63	3,155.63	73.01	27.08	*3255.72
294.010-1		BUCK RICHARD L					
			996.31	987.92	0.00	0.00	*987.92
380.009-2		CASTONGUAY GERARD C, CASTONGUAY SHEILA H					
			2,053.89	2,053.89	121.41	27.08	2,202.38
380.010-1		CASTONGUAY GERARD C, CASTONGUAY SHEILA H					
			370.92	370.92	12.24	27.08	410.24
526.010-1		CRISS, DAVID & ANDREA					
			1,454.83	1,142.95	0.00	0.00	*1142.95
361.010-1		DIAMOND ROBERT					
			2,614.71	2,614.71	86.26	27.08	2,813.46
108.010-1		GORTEN KAREN					
			1,260.29	299.70	0.00	0.00	*299.7
118.010-1		GOUCHER LEROY G					
			616.79	93.72	0.00	0.00	*93.72
561.010-1		GOUCHER TED & SON					
			899.20	118.69	0.00	0.00	*118.69
112.010-1		GOUCHER. LEROY					
			689.86	102.42	0.00	0.00	*102.42
1041.010-1		KIMBALL MARK B					
			344.23	344.23	11.36	21.54	377.13
1042.010-1		KIMBALL MARK B					
			3,463.33	3,463.33	114.26	21.54	*3599.13
668.010-1		LOVEWELL DAVID W.					
			2,788.93	2,788.93	92.01	27.08	*2908.02
271.010-1		MAXIM EDITH MAXIM ROSEMARY					
			539.52	539.52	17.80	21.54	605.36
312.010-1		MCKENNEY ALTON					
			393.40	393.40	12.98	27.08	*433.46
839.010-1		MCROBBIE ANDREW					
			3,869.37	3,869.37	127.65	27.08	*4137.21
98.010-1		MILLS, TIMOTHY S					
			2,350.57	2,350.57	77.55	21.54	*2449.66
821.010-1		PAPPAS, BROOKE H					
			1,016.34	1,016.34	32.60	21.54	1,070.48
89.009-1		PETTENGILL ROBERT H					

	5,411.87	5,411.87	193.28	34.54	5,639.69
89.010-1 PETTENGILL ROBERT H					
	5,611.57	5,611.57	185.13	21.54	5,818.24
431.010-1 PETTENGILL THOMAS					
	3,133.15	3,133.15	99.41	27.08	3,259.64
335.010-1 POKORNY BRET					
	1,930.47	1,930.47	63.69	21.54	2,015.70
389.010-1 SCHNEIDMILL, SHANA L					
	696.12	696.12	16.87	21.54	*734.53
818.010-1 STRONG, GEORGE A					
	2,491.07	2,491.07	82.19	27.08	2,600.34
545.010-1 WELCH EARLE N JR					
	1,282.77	1,282.77	42.32	21.54	*1415.84
292.010-1 WEYMOUTH, BRUCE					
	381.62	273.26	0.00	0.00	*273.26
Total:	<u>57,181.78</u>	<u>53,901.54</u>	<u>1,705.02</u>	<u>601.98</u>	<u>56,649.16</u>

Lien Summary

2009-1	5,411.87	5,411.87	193.28	34.54	5,639.69
2009-2	2,053.89	2,053.89	121.41	27.08	2,202.38
2010-1	49,716.02	46,435.78	1,390.33	540.36	48,807.09
Total:	<u>57,181.78</u>	<u>53,901.54</u>	<u>1,705.02</u>	<u>601.98</u>	<u>56,649.16</u>

*Indicates payment made by 12-31-2012

Lien Breakdown

Tax Year: 2011-1 to 2011-1

As of 8/2/2012

Account Name	Principal	Principal Due	Lien Int	Costs	Total
*663 AULT WENDY L	1,992.29	1,992.29	79.16	27.08	2,098.53
255 BARBER RANDOLPH D	1,815.26	1,815.26	72.12	43.70	1,931.08
*1 BARDAGLIO GEORGE W JR	924.49	924.49	36.74	21.54	982.77
325 BATES GARY M.	602.75	602.75	23.95	32.62	659.32
256 BRANAGAN WILLIAM H II	2,097.67	2,097.67	83.35	27.08	2,208.10
1008 BROWN LEWIS F	1,893.94	1,893.94	75.25	21.54	1,990.73
768 BRYANT WAYNE EDWARD	4,723.61	4,723.61	187.68	27.08	4,938.37
*720 BUCK JOHN	22.49	22.49	0.53	21.54	44.56
294 BUCK RICHARD L	956.81	956.81	38.02	27.08	1,021.91
396 BURGESS DALE F	650.52	650.52	25.84	27.08	703.44
348 CASTONGUAY GERARD	1,757.66	1,757.66	69.83	21.54	1,849.03
380 CASTONGUAY GERARD C, CASTONGUAY SHEILA F	370.92	370.92	14.73	27.08	412.73
525 CRISS CURTIS R JR XMT	698.25	698.25	20.77	21.54	740.56
526 CRISS, DAVID & ANDREA	3,334.07	3,334.07	132.47	32.62	3,499.16
617 DAMON, DENNIS G & CHRISTINA R BANKS	299.39	299.39	6.23	21.54	327.16
361 DIAMOND ROBERT	2,604.87	2,604.87	103.49	27.08	2,735.44
*239 DIAMOND ROBERT (1/3)INT	2,631.22	2,631.22	79.35	21.54	2,732.11
108 GORTEN KAREN	1,572.20	1,572.20	62.47	32.62	1,667.29
*560 GOUCHER AUDREY	1,520.88	1,520.88	29.28	21.54	1,571.70
*558 GOUCHER FAMILY TRUST	578.86	578.86	22.99	21.54	623.39
118 GOUCHER LEROY G	616.79	616.79	24.51	21.54	662.84
*559 GOUCHER LEROY G	106.48	106.48	0.29	13.00	119.77
561 GOUCHER TED & SON	899.20	899.20	35.73	21.54	956.47
105 GOUCHER TODD	105.38	105.38	4.18	21.54	131.10
112 GOUCHER, LEROY	689.86	689.86	52.94	32.62	775.42
*379 JONES CANDACE J	673.00	673.00	26.75	21.54	721.29
*96 KELLEY WILLIAM R	115.63	115.63	0.31	13.00	128.94
*234 KENNEY, RAYMOND & NANCY	3,575.73	3,575.73	142.07	21.54	3,739.34
1041 KIMBALL MARK B	344.23	344.23	13.67	21.54	379.44
1042 KIMBALL MARK B	3,453.49	3,453.49	137.22	21.54	3,612.25
632 LAMONTAGNE, ROLAND M	667.06	667.06	15.82	21.54	704.42
*668 LOVEWELL DAVID W.	2,788.93	2,788.93	110.81	27.08	2,926.82
271 MAXIM EDITH MAXIM ROSEMARY	539.52	539.52	21.43	21.54	582.49
312 MCKENNEY ALTON	383.57	383.57	15.24	27.08	425.89
839 MCROBBIE ANDREW	3,859.54	3,859.54	153.35	27.08	4,039.97
98 MILLS, TIMOTHY S	2,340.73	2,340.73	93.00	32.62	2,466.35
*313 MORRILL, CHASE T	568.90	568.90	13.50	27.08	609.48
821 PAPPAS, BROOKE H	1,024.24	1,024.24	40.69	21.54	1,086.47
865 PAPPAS, BROOKE H	3,253.98	3,253.98	129.29	21.54	3,404.81
89 PETTENGILL ROBERT H	5,611.57	5,611.57	222.96	27.08	5,861.61
431 PETTENGILL THOMAS	3,123.32	3,123.32	124.10	32.62	3,280.04
335 POKORNY BRET	1,920.64	1,920.64	76.32	21.54	2,018.50
221 REED CHARLES S III	340.03	340.03	13.24	21.54	374.81
389 SCHNEIDMILL, SHANA L	923.09	923.09	36.68	27.08	986.85

*1192 SMITH, JEFFREY	281.00	281.00	11.17	21.54	313.71
370 STEVENSON CRAIG	2,898.41	40.65	0.00	0.00	40.65
*818 STRONG, GEORGE A	2,491.07	2,491.07	98.97	32.62	2,622.66
843 THOMAS CHARLES F	1,944.52	1,944.52	77.26	21.54	2,043.32
848 THOMAS, CHARLES F.	2,336.52	2,336.52	92.83	21.54	2,450.89
73 URQUHART WILLIAM S JR	545.16	545.16	13.48	27.08	585.72
852 WALDEMAR JOHN A.P.	4,709.12	4,709.12	148.69	27.08	4,884.89
545 WELCH, EARLE N JR	1,250.45	1,250.45	49.68	27.08	1,327.21
292 WEYMOUTH, BRUCE	733.41	733.41	29.14	32.62	795.17
*1058 WEYMOUTH, JONATHAN LESLIE SR	44.96	44.96	1.78	21.54	68.28
Totals	86,207.76	83,350.00	3,191.35	1,336.98	87,878.33

* Indicates tax liens paid in full before 3-5-2013

Outstanding balance on 2011 liened accounts as of 3-5-2013 66,444.18

TOWN OF WAYNE – TOWN CLERK

July 1, 2011 – June 30, 2012

VITALS

Births	5
Marriages	4
Deaths	11

DEATHS

Harry Chase	01/06/2012
Wayne Crowell	05/15/2012
Laura Donaghy	03/20/2012
Thomas Heilig	08/22/2011
Rose Kaberle	06/11/2012
Melanie Lemieux	12/22/2011
Grace Monagle	10/21/2011
George Richardson	10/23/2011
Christopher Stevenson	04/02/2012
Todd Walton	09/14/2011
Mary Winterbottom	08/29/2011

SPORT LICENSES

July 1, 2011 - June 30, 2012

124

RECREATIONAL VEHICLES

Snowmobiles -68	ATV's -27	Boats – 412
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DOG LICENSES - 265

KENNEL LICENSES - 0

Recorded by
Cathy Cook, Town Clerk



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

October 19, 2012

Board of Selectmen
Town of Wayne
Wayne, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wayne, Maine, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Wayne's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 33 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

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of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wayne, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

(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, 2012. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government - Wide Financial Statements

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

The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets 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 activities. 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). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and sanitation, recreation and other 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 fund balance sheet and the governmental fund 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 three columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total net assets for governmental funds is \$3,892,738 compared to \$3,850,888 in the prior year, an increase of \$41,850.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – is \$1,487,238 at the end of this year for governmental activities.

Table 1
Town of Wayne, Maine
Net Assets
June 30,

	Governmental Activities	
	2012	2011
Assets:		
Current and Other Assets	\$ 1,641,169	\$ 1,552,812
Capital Assets	2,421,353	2,567,085
Total Assets	\$ 4,062,522	\$ 4,119,897
Liabilities:		
Current Liabilities	\$ 168,353	\$ 188,581
Long-term Debt Outstanding	1,431	80,428
Total Liabilities	\$ 169,784	\$ 269,009
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 2,341,353	\$ 2,407,085
Restricted	64,147	57,794
Unrestricted	1,487,238	1,386,009
Total Net Assets	\$ 3,892,738	\$ 3,850,888

Revenues and Expenses

Comparable figures are not available for revenues and expenses due to reclassification of categories.

Table 2
Town of Wayne, Maine
Change in Net Assets
For the Year Ended June 30,

	Governmental Activities
	2012
Revenues	
<i>Program Revenues:</i>	
Charges for services	\$ 8,047
Operating grants & contributions	34,476
<i>General Revenues:</i>	
Taxes	2,691,561
Grants & contributions not restricted to specific programs	102,082
Miscellaneous	118,967
Total Revenues	2,955,133
Expenses	
Current:	
General government	270,494
Public safety	92,478
Highways and roads	496,219
Sanitation	99,080
Cobbossee watershed	2,294
Rec maintenance	19,884
Organizations and social services	197,865
Unclassified	149,558
Education	1,532,433
County tax	5,592
Overlay	16,500
Capital improvements	30,886
Total Expenses	2,913,283
Change in Net Assets	41,850
Net Assets - July 1	3,850,888
Net Assets - June 30	\$ 3,892,738

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,

	2012	2011
Major Funds:		
General Fund:		
Assigned	\$ -	\$ 438,047
Unassigned	972,973	859,235
Total Major Funds	\$ 972,973	\$ 1,297,282
Nonmajor Funds:		
Special Revenue funds:		
Assigned	\$ 24,694	\$ -
Unassigned	(1,259)	-
Capital Projects funds:		
Assigned	378,127	-
Unassigned	(297)	-
Permanent funds:		
Restricted	64,147	57,794
Total Nonmajor Funds	\$ 465,412	\$ 57,794

The general fund total fund balance decreased by \$324,309 from the prior fiscal year. The non-major fund balances increased by \$407,618 from the prior fiscal year. Most of these changes can be attributed to the transfer of individual funds out of the general fund and into the non-major funds.

Budgetary Highlights

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

The general fund actual revenues exceeded budget by \$32,957. This was mostly because of excess excise taxes and many revenues not budgeted for.

The general fund actual expenditures exceeded the budget by \$294,122. This is mostly accounted for by the transfers to other funds not budgeted for.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2012, the net book value of capital assets recorded by the Town decreased by \$145,732. This was a result of current year depreciation expense.

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

	<u>2012</u>	<u>2011</u>
Land and improvements	\$ 705,000	\$ 705,000
Construction in progress	4,720	4,720
Buildings and improvements	287,309	298,354
Machinery and equipment	29,355	39,016
Vehicles	50,194	63,842
Infrastructure	<u>1,344,775</u>	<u>1,456,153</u>
Total	<u>\$ 2,421,353</u>	<u>\$ 2,567,085</u>

Debt

At June 30, 2012, the Town had \$80,000 in bonds outstanding versus \$160,000 last year, a decrease of 50%. Other obligations include accrued sick and vacation time as shown in Note 5 of Notes to Financial Statements.

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 two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Finance Department at, P.O. Box 400, Wayne, Maine 04284.

TOWN OF WAYNE, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,416,666
Investments	14,719
Accounts receivable (net of allowance for uncollectibles):	
Taxes	147,570
Liens	56,422
Other	5,792
Total current assets	<u>1,641,169</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	709,720
Buildings and vehicles net of accumulated depreciation	1,711,633
Total noncurrent assets	<u>2,421,353</u>
TOTAL ASSETS	<u><u>\$ 4,062,522</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 85,746
Accrued payroll	1,723
Prepaid taxes	884
Current portion of long-term obligations	80,000
Total current liabilities	<u>168,353</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	-
Accrued compensated absences	1,431
Total noncurrent liabilities	<u>1,431</u>
TOTAL LIABILITIES	<u>169,784</u>
NET ASSETS	
Invested in capital assets, net of related debt	2,341,353
Restricted	64,147
Unrestricted	1,487,238
TOTAL NET ASSETS	<u><u>3,892,738</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 4,062,522</u></u>

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

STATEMENT B

TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 270,494	\$ 8,047	\$ -	\$ -	(262,447)
Public safety	92,478	-	-	-	(92,478)
Highways and roads	496,219	-	34,476	-	(461,743)
Sanitation	99,080	-	-	-	(99,080)
Cobbossee watershed	2,294	-	-	-	(2,294)
Rec maintenance	19,884	-	-	-	(19,884)
Organizations and social services	30,886	-	-	-	(30,886)
Unclassified	149,558	-	-	-	(149,558)
Education	1,532,433	-	-	-	(1,532,433)
County tax	197,865	-	-	-	(197,865)
Capital improvements	16,500	-	-	-	(16,500)
Interest on long-term debt	5,592	-	-	-	(5,592)
Total government	\$ 2,913,283	\$ 8,047	\$ 34,476	\$ -	(2,870,760)

STATEMENT B (CONTINUED)

TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Governmental Activities</u>
Changes in net assets:	
Net (expense) revenue	<u>(2,870,760)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,497,332
Excise taxes	194,229
Grants and contributions not restricted to specific programs	102,082
Miscellaneous	118,967
Total general revenues	<u>2,912,610</u>
Change in net assets	41,850
NET ASSETS - JULY 1, 2011	<u>3,850,888</u>
NET ASSETS - JUNE 30, 2012	<u>\$ 3,892,738</u>

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

TOWN OF WAYNE, MAINE

STATEMENT C

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	All Nonmajor Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 1,369,238	\$ 47,428	\$ 1,416,666
Investments	-	14,719	14,719
Receivables (net of allowance for uncollectibles):			
Taxes	147,570	-	147,570
Liens	56,422	-	56,422
Other	5,792	-	5,792
Due from other funds	1,556	404,821	406,377
TOTAL ASSETS	<u>\$ 1,580,578</u>	<u>\$ 466,968</u>	<u>\$ 2,047,546</u>
LIABILITIES			
Accounts payable	\$ 85,746	\$ -	\$ 85,746
Accrued payroll	1,723	-	1,723
Accrued compensated absences	1,431	-	1,431
Due to other funds	404,821	1,556	406,377
Deferred tax revenue	113,000	-	113,000
Prepaid taxes	884	-	884
TOTAL LIABILITIES	<u>607,605</u>	<u>1,556</u>	<u>609,161</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	64,147	64,147
Committed	-	-	-
Assigned	-	402,821	402,821
Unassigned	972,973	(1,556)	971,417
TOTAL FUND BALANCES	<u>972,973</u>	<u>465,412</u>	<u>1,438,385</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,580,578</u>	<u>\$ 466,968</u>	<u>\$ 2,047,546</u>

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

STATEMENT D

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

	Total Governmental Funds
Total Fund Balances	\$ 1,438,385
Amounts reported for governmental activities in the statement 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	2,421,353
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	113,000
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(80,000)
Net assets of governmental activities	\$ 3,892,738

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

TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	All Nonmajor Funds	Totals Governmental Funds
REVENUES			
Taxes	\$ 2,478,332	\$ -	\$ 2,478,332
Excise taxes	194,229	-	194,229
Intergovernmental	136,558	-	136,558
Charges for services	8,047	-	8,047
Miscellaneous revenues	18,946	100,021	118,967
TOTAL REVENUES	2,836,112	100,021	2,936,133
EXPENDITURES			
Current:			
General government	262,014	-	262,014
Public safety	57,074	-	57,074
Highways and roads	406,120	-	406,120
Sanitation	99,080	-	99,080
Cobbossee watershed	2,294	-	2,294
Rec maintenance	13,408	-	13,408
Organizations and social services	30,886	-	30,886
Unclassified	4,338	145,220	149,558
Education	1,532,433	-	1,532,433
County tax	197,865	-	197,865
Capital improvements	16,500	-	16,500
Debt service:			
Principal	80,000	-	80,000
Interest	5,592	-	5,592
TOTAL EXPENDITURES	2,707,604	145,220	2,852,824
EXCESS REVENUES OVER (UNDER) EXPENDITURES	128,508	(45,199)	83,309
OTHER FINANCING SOURCES			
Operating transfers in	-	452,817	452,817
Operating transfers (out)	(452,817)	-	(452,817)
TOTAL OTHER FINANCING SOURCES (USES)	(452,817)	452,817	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(324,309)	407,618	83,309
FUND BALANCES - JULY 1	1,297,282	57,794	1,355,076
FUND BALANCES - JUNE 30	\$ 972,973	\$ 465,412	\$ 1,438,385

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, 2012

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 83,309</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 purchases capitalized	-
Capital assets disposed	-
Depreciation expense	<u>(145,732)</u>
	<u>(145,732)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported.	
Taxes and liens receivable	<u>19,000</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 interest payable	6,133
Accrued compensated absences	<u>(860)</u>
	<u>5,273</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	<u>80,000</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$ 41,850</u></u>

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

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 Town manager form of government and provides the following services: general government, public safety, public works, health and sanitation, education, and recreation.

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). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

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 Statement No. 39.

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 Assets, the governmental activity 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 assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, 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:

- 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.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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 Project 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 in trust for specific purposes.

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, 2012

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 Board of Selectmen was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

Deposits and Investments

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

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. They are in the process of adopting a more detailed investment policy.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2012.

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 fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2012, the Town's liability for compensated absences is \$1,431.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 expressed by the Board of Selectmen.

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

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

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 2, 2011 on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Taxes were due in two installments on October 1, 2011 and January 31, 2012. Interest on unpaid taxes commenced on October 2, 2011 and January 20, 2012, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$27,460 for the year ended June 30, 2012.

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

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.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 - CASH AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2012, the Town's deposits amounting to \$1,416,666 were comprised of bank deposits of \$1,158,719. Of these deposits, \$1,158,719 was fully covered by federal depository insurance and consequently was not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 6,035
Sweep account	893,500
Savings accounts	259,183
	<u>\$ 1,158,719</u>

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments:

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

At June 30, 2012, the Town's investments balance of \$14,719 was covered by federal depository insurance.

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of deposit	\$ 14,719	\$ -	\$ 14,719	\$ -
	\$ 14,719	\$ -	\$ 14,719	\$ -

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

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a policy related to interest rate risk.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2012 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 1,556	\$ 404,821
Special Revenue Fund	24,694	1,259
Capital Projects Fund	378,127	297
Permanent Fund	2,000	-
	\$ 406,377	\$ 406,377

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2012:

	Balance, 7/1/11	Additions	Disposals	Balance, 6/30/12
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
Construction in progress	4,720	-	-	4,720
	<u>709,720</u>	<u>-</u>	<u>-</u>	<u>709,720</u>
Depreciated assets:				
Buildings and improvements	654,914	-	-	654,914
Equipment, furniture & fixtures	420,891	-	-	420,891
Infrastructure	5,094,939	-	-	5,094,939
	6,170,744	-	-	6,170,744
Less: accumulated depreciation	<u>(4,313,379)</u>	<u>(145,732)</u>	<u>-</u>	<u>(4,459,111)</u>
	<u>1,857,365</u>	<u>(145,732)</u>	<u>-</u>	<u>1,711,633</u>
Net capital assets	<u>\$ 2,567,085</u>	<u>\$ (145,732)</u>	<u>\$ -</u>	<u>\$ 2,421,353</u>
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				35,404
Public works				90,099
Recreation				6,476
Total depreciation expense				<u>\$ 145,732</u>

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2012:

	Balance, 7/1/11	Additions	Deletions	Balance, 6/30/12	Current Portion
Bonds payable	\$ 160,000	\$ -	\$ (80,000)	\$ 80,000	\$ 80,000
Accrued compensated absences	571	860	-	1,431	-
Totals	<u>\$ 1,395,170</u>	<u>\$ 860</u>	<u>\$ (80,000)</u>	<u>\$ 81,431</u>	<u>\$ 80,000</u>

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2012

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bonds payable:

\$300,000 - 2002 General Obligation Bond due in annual principal payments and semi-annual interest payments through November of 2012. The interest rate is set from 2.5% to a rate of 3.45% per annum based on the amount outstanding.	\$ 30,000
\$250,000 - 2007 Bond with Androscoggin Savings Bank due in annual principal and interest payments through July of 2012. The interest rate is set at 4.64% per annum.	<u>50,000</u>
Total Long-Term Debt	<u><u>\$ 80,000</u></u>

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	Principal	Interest	Total Debt Service
2013	\$ 80,000	\$ 2,844	\$ 82,844
2014	-	-	-
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018-2022	-	-	-
2023-2027	-	-	-
	<u>\$ 80,000</u>	<u>\$ 2,844</u>	<u>\$ 82,844</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.

NOTE 6 – RESTRICTED FUND BALANCES

At June 30, 2012, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u><u>\$ 64,147</u></u>
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TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 7 – ASSIGNED FUND BALANCES

At June 30, 2012, the Town had the following committed fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 24,694
Nonmajor capital project funds (Schedule F)	<u>378,127</u>
	<u>\$ 402,821</u>

NOTE 8 – 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 either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently the Town participates in several public-entity and self-insured risk pools sponsored by the Maine Municipal Association.

Based on the coverage provided by the pools described above, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2012.

NOTE 9 – OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. As of June 30, 2012, the Town's share was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of Kennebec	\$ 30,000	2.98%	\$ 894
RSU #38	5,030,223	30.30%	<u>1,524,158</u>
			<u>\$ 1,525,052</u>

NOTE 10 – DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGERS ASSOCIATION RETIREMENT CORPORATION

A. PLAN DESCRIPTION

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 10 – DEFERRED COMPENSATION PLAN (CONTINUED)

Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

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

B. FUNDING POLICY

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

The Town's contributions to the plan including employee contributions for 2012, 2011, and 2010 were \$4,009, \$5,016, and \$2,361, respectively.

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time Town employees, permits them to defer a portion of their salary until future years. The Town matches the employees' contributions up to 5% of their annual gross salary. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency. The plan is being maintained by ICMA Retirement Corporation.

NOTE 11 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
General administration	\$ 4,765
Elections/hearings	321
Fire department	252
Cobbossee watershed	80
Maine municipal association	46
General assistance	338
Education	1,726
Transfers to other funds	419,673
	<u>\$ 427,201</u>

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 12 – DEFICIT FUND BALANCES

At June 30, 2012, the Town had the following funds with deficit fund balances:

Ladd Rec Center Operations	\$	1,259
Lovejoy pond dam		<u>297</u>
	\$	<u><u>1,556</u></u>

Required Supplementary Information

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

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

TOWN OF WAYNE, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,297,282	\$ 1,297,282	\$ 1,297,282	\$ -
Resources (Inflows):				
Property taxes	2,502,647	2,502,647	2,478,332	(24,315)
Excise taxes	175,000	175,000	194,229	19,229
Intergovernmental	125,508	125,508	136,558	11,050
Charge for services	-	-	8,047	8,047
Interest on taxes	-	-	11,078	11,078
Interest income	-	-	2,260	2,260
Other revenues	-	-	5,608	5,608
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>4,100,437</u>	<u>4,100,437</u>	<u>4,133,394</u>	<u>32,957</u>
Charges to Appropriation (Outflows):				
General government	271,839	271,839	262,014	9,825
Public safety	65,364	65,364	57,074	8,290
Highways and roads	410,960	410,960	406,120	4,840
Sanitation	110,085	110,085	99,080	11,005
Cobboossee watershed	2,214	2,214	2,294	(80)
Recreation	14,800	14,800	13,408	1,392
Organizations and social services	31,526	31,526	30,886	640
Unclassified	4,000	4,000	4,338	(338)
Education	1,530,707	1,530,707	1,532,433	(1,726)
Capital improvements	79,000	79,000	16,500	62,500
County tax	198,200	198,200	197,865	335
Overlay	27,460	27,460	-	27,460
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	7,000	7,000	5,592	1,408
Transfers to other funds	33,144	33,144	452,817	(419,673)
Total Charges to Appropriations	<u>2,866,299</u>	<u>2,866,299</u>	<u>3,160,421</u>	<u>(294,122)</u>
Budgetary Fund Balance, June 30	<u>\$ 1,234,138</u>	<u>\$ 1,234,138</u>	<u>\$ 972,973</u>	<u>\$ (261,165)</u>
Utilization of Assigned Fund Balance	\$ 33,144	\$ 33,144	\$ -	\$ (33,144)
Utilization of Unassigned Fund Balance	30,000	30,000	-	(30,000)
	<u>\$ 63,144</u>	<u>\$ 63,144</u>	<u>\$ -</u>	<u>\$ (63,144)</u>

See accompanying independent auditors' report.

TOWN OF WAYNE
2012 ANNUAL TOWN MEETING WARRANT

STATE OF MAINE
KENNEBEC, SS

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on Tuesday June 12, 2012 at 8:00 AM to elect a Moderator to preside at said meeting, and to elect Town Officers for the ensuing years. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count. The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on Wednesday June 13, 2012 to act on Article 3 to end of Warrant.

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

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

- Two Selectman, 3-year terms
- One Budget Committee Member, 5- year terms
- One Regional School Unit Board of Trustee Member, 3 year-term

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

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

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

ARTICLE 6. To see if the Town will vote to authorize the municipal officers to retain; or sell to the prior owner for taxes, interest and costs; or to sell tax acquired property on such terms as they deem advisable, and in accordance with written policy regarding tax-acquired property adopted by the Municipal Officers.

ARTICLE 7. To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 8. To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts for ambulance, assessing, auditing and dispatching services, and to enter into contracts for terms not to exceed five years for roadside mowing, park and lots maintenance and snowplowing, on such terms and conditions as they deem appropriate.

ARTICLE 9. To see if the Town will appropriate the balance forward in accounts: Perambulation, Comprehensive Plan, Fire Ponds, ADA, Snowmobile Fund, Animal Control Fees, Transfer Station/Backhoe, Roads/Paving Account, Voting Machine, Pandemic Supplies, Recreation/Town Parks and Conservation Committee.

ARTICLE 10. To see if the Town will vote to appropriate the snowmobile registration fee refund from the Department of Inland Fisheries and Wildlife to be used as a Snowmobile Recreation Fund. Said funds to be used for snowmobile and conservation related activities that are considered beneficial to the public. Money accrued in the snowmobile recreation fund is to be administered under the supervision of the Selectboard by a committee of five members, two of whom shall be appointed by the Thirty Mile River Snowmobile Club and three of whom shall be appointed by the Selectboard.

ARTICLE 11. To what sum of money the Town will raise and appropriate for DEBT SERVICE.

	<u>Approved '11-'12</u>	<u>Budget '12-13</u>
Village Dam Bond	\$32,000	\$30,516
Pond Road Reconstruction Bond	<u>\$55,000</u>	<u>\$52,300</u>
	\$87,000	\$82,816

Select Board Recommends: \$ 82,816

Budget Committee Recommends: \$ 82,816

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

General Admin:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Contingent	5,000.00	5,000.00
Bank Fees	500.00	500.00
Legal	13,000.00	25,000.00
Utilities	800.00	800.00
Office Expense	3,700.00	3,700.00
Travel/Training	2,600.00	2,600.00
Audit	10,000.00	5,500.00
Telephone	2,600.00	2,600.00
Office Maintenance	1,000.00	1,000.00
Tax Bills	1,000.00	1,000.00
Capital	4,800.00	4,800.00
Insurance	17,100.00	16,500.00
Computer Expense	3,500.00	4,750.00
Trio Software	6,480.00	6,900.00
Equip. Maintenance	1,200.00	1,000.00
Tax Admin	1,500.00	1,500.00
Sunshine Fund	200.00	200.00
Town Report	950.00	950.00
Town Office Rent	6,700.00	6,660.00
TOTAL	82,630.00	90,960.00

Select Board Recommends: \$90,960

Budget Committee Recommends: \$90,960

ARTICLE 13. To see what sum of money the Town will raise and appropriate for REGIONAL ORGANIZATIONS.

Region Organizations:	Approved '11-12	Budget '12-13
Humane Society	2,000.00	2,200.00
MMA	2,000.00	2,100.00
Kennebec Land Trust	250.00	250.00
TOTAL	4,250.00	4,550.00

Select Board Recommends: \$ 4,550

Budget Committee Recommends: \$4,550

ARTICLE 14. To see what sum of money the Town will raise and appropriate for HEARINGS AND ELECTIONS.

Hearings & Elections:	Approved '11-12	Budget '12-13
Administration	1,200.00	1,400.00
Ballot Clerks	700.00	900.00
Voting Machine	1,800.00	1,800.00
TOTAL	3,700.00	4,100.00

Select Board Recommends: \$ 4,100

Budget Committee Recommends: \$ 4,100

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

Assessing:	Approved '11-12	Budget '12-13
Assessing	13,200.00	13,600.00
Quarter Review	5,600.00	5,600.00
Comprehensive Plan		
Ordinance Work	300.00	300.00
Tax Maps	200.00	300.00
TOTAL	19,300.00	19,800.00

Select Board Recommends: \$ 19,800

Budget Committee Recommends: \$ 19,800

ARTICLE 16. To see what sum of money the Town will raise and appropriate for SALARIES.

Salaries:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Town Manager	38,750.00	40,000.00
Selectmen	7,162.00	7,162.00
Tax Collector	20,000.00	20,400.00
Town Clerk	19,500.00	20,400.00
Office Assistant - Bookkeeper	6,500.00	6,500.00
Fire Chief	2,000.00	2,000.00
Assistant Chiefs	4,000.00	4,000.00
Animal Control Officer	2,500.00	3,000.00
General Assistance Officer	1,000.00	1,000.00
Code Enforcement Officer	11,173.00	11,173.00
Staff Development	3,250.00	4,000.00
Benefits	46,375.00	46,619.00
Treasurer	3,000.00	3,000.00
Temporary Office Help	1,000.00	1,000.00
TOTAL	166,210.00	170,254.00

Select Board Recommends: \$ 170,254

Budget Committee Recommends: \$170,254

ARTICLE 17. To see what sum of money the Town will raise and appropriate for the FIRE DEPARTMENT.

Fire Department:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Operations	20,000.00	22,000.00
Communications	7,000.00	6,000.00
Capital	10,000.00	14,000.00
TOTAL	37,000.00	42,000.00

Select Board Recommends: \$ 42,000

Budget Committee Recommends: \$ 42,000

ARTICLE 18. To see what sum of money the Town will raise and appropriate for STREET LIGHTS, AMBULANCE AND PSAP/DISPATCHING ASSESMENT.

Public Safety	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Street Lights	7,000.00	7,000.00
Ambulance	7,784.00	8,250.00
PSAP/Dispatching	9,580.00	9,580.00
TOTAL	24,364.00	24,830.00

Select Board Recommends: \$ 24,830

Budget Committee Recommends: \$ 24,830

ARTICLE 19. To see what sum of money the Town will raise and appropriate for LAW ENFORCEMENT.

	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Sheriff's Patrol	4,000.00	4,000.00

Select Board Recommends: \$ 4,000
Budget Committee Recommends: \$ 4,000

ARTICLE 20. To see what sum of money the Town will raise and appropriate for the TRANSFER STATION.

Transfer Station:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Transfer Station	105,585.00	95,585.00
Backhoe	3,500.00	3,500.00
Hazardous Waste Pickup	1,000.00	1,000.00
TOTAL	110,085.00	100,085.00

❖ **Reduction in Transfer Station Operation line may result in utilization of carry forward monies.**
Select Board Recommends: \$ 100,085
Budget Committee Recommends: \$ 100,085

ARTICLE 21. To see what sum of money the Town will raise and appropriate for GENERAL ASSISTANCE.

	<u>Approved '10-11</u>	<u>Budget '12-13</u>
General Assistance	\$4,000.00	\$6,000.00

Select Board Recommends: \$6,000
Budget Committee Recommends: \$6,000

ARTICLE 22. To see what sum of money the Town will raise and appropriate for the ROADS.

Roads:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Roads Admin	3,000.00	3,000.00
Roadside Mowing	2,100.00	3,500.00
Brush Cutting	7,000.00	7,000.00
Tree Removal	6,250.00	6,250.00
Calcium Chloride	9,000.00	9,000.00
Grading	12,000.00	12,000.00
Sweeping	4,000.00	4,500.00
Patching	3,000.00	3,500.00
Crack Sealing	18,000.00	14,500.00
Ditching - Winter Sand removal	35,000.00	30,000.00
Prep for Paving	25,000.00	25,000.00
Clean Catch Basins	750.00	1,000.00
Washouts	4,000.00	4,000.00
Sign & Posts	1,700.00	1,700.00
Repaint X-Walks	600.00	750.00
Culverts	5,000.00	6,500.00
Patch Material	5,000.00	5,000.00
Gravel	10,500.00	15,500.00
Mow landfill	1,000.00	1,000.00
Winter Plowing	143,640.00	146,545.00
Winter Salt	15,500.00	18,000.00
Plowing Lots	2,620.00	3,000.00
Footbridge	200.00	200.00
Stream Culverts	700.00	700.00
Sand Salt Lights	400.00	400.00
Paving	95,000.00	95,000.00
TOTAL	410,960.00	417,545.00

Select Board Recommends: \$ 417,545

Budget Committee Recommends: \$ 417,545

ARTICLE 23. To see what sum of money the Town will raise and appropriate for TOWN ASSOCIATION AND PROPERTY.

Town Assoc & Property:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Memorial Day	300.00	300.00
Cemetery Association	3,500.00	3,500.00
Library	5,000.00	5,000.00
Library Renovation (5 yrs)	5,000.00	5,000.00
Messenger	1,200.00	1,200.00
Archival Board	500.00	500.00
Conservation Commission	600.00	600.00
TOTAL	16,100.00	16,100.00

Select Board Recommends: \$ 16,100

Budget Committee Recommends: \$16,100

ARTICLE 24. To see what sum of money the Town will raise and appropriate for the following agencies:

	<u>Approved '11-12</u>	<u>Budget '12-13</u>
RCAM	3,300.00	3,300.00
Hospice of Kennebec Valley	1,000.00	1,000.00
Healthy Communities of the Cap	500.00	500.00
Family Violence	575.00	575.00
Senior Spectrum	1,004.00	1,004.00
Kennebec Valley Mental Health	1,565.00	1,565.00
Children's Center	590.00	590.00
Red Cross	1,092.00	1,092.00
Crisis Support Center	450.00	450.00
United Cerebral Palsy	500.00	500.00
Maine PBS	100.00	100.00
Big Brother/Big Sister	500.00	500.00
TOTAL	11,176.00	11,176.00

ARTICLE 25. To see what sum of money the Town will raise and appropriate for RECREATION.

Recreation:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Town Parks	5,500.00	5,500.00
Baseball/Softball	500.00	500.00
Ballfield-Ladd Rec	1,000.00	1,000.00
Lake Park Monitors	1,000.00	1,000.00
Lake Protection	500.00	500.00
Docks	500.00	500.00
ALIC	1,000.00	1,000.00
30-Mile River Watershed Assc	1,500.00	3,000.00
Ladd Recreation Center	3,300.00	3,300.00
TOTAL	14,800.00	16,300.00

Select Board Recommends: \$ 16,300

Budget Committee Recommends: \$ 16,300

ARTICLE 26. To see what sum of money the Town will raise and appropriate for the CAPITAL RESERVE ACCOUNTS.

Capital Reserve Accounts:	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Fire Truck	10,000.00	15,000.00
Sand/Salt Shed		
Land/Buildings/Dams		10,500.00
Town House		
North Wayne Schoolhouse		
Footbridge Replacement Fund	1,500.00	1,500.00
Cemetery Stone Cleaning	2,500.00	2,500.00
Paving	15,000.00	15,000.00
Lord Road Paving		
Hardscrabble Road Upgrade		
Roads/Paving/ Gravel		10,000.00
TOTAL	29,000.00	54,500.00

Select Board Recommends: \$ 54,500

Budget Committee Recommends: \$ 54,500

ARTICLE 27. To see if the Town will vote to utilize up to \$40,000 of undesignated fund balance for the Lovejoy Pond Dam for the purpose of the repairs needed to the Dam.

Select Board Recommends: \$ 40,000

Budget Committee Recommends: \$ 40,000

ARTICLE 28. To see if the Town will vote to utilize \$16,000 of undesignated fund balance for the Ladd Recreation Center energy upgrades.

Select Board Recommends: \$ 16,000
Budget Committee Recommends: \$ 16,000

ARTICLE 29. To see if the Town will vote to utilize \$10,000 for the Transfer Station carry forward monies for the purpose of assisting the Town of Readfield for the paving of the access road to the Transfer Station.

Select Board Recommends: \$ 10,000
Budget Committee Recommends: \$ 10,000

ARTICLE 30. To see what sum of money the Town will vote to apply from various sources to the 2012-2013 tax commitment, thereby reducing the amount to be raised from property taxes.

	<u>Approved '11-12</u>	<u>Budget '12-13</u>
Excise Tax (MV)	175,000.00	185,000.00
Local Roads	33,000.00	33,000.00
State Revenue Sharing	67,500.00	67,500.00
Surplus	30,000.00	30,000.00
TOTAL	305,500.00	315,500.00

Select Board Recommends: \$ 315,500
Budget Committee Recommends: \$ 315,500

ARTICLE 31. To see if the Town will collect and appropriate the following categories of funds for the specified uses:

- Plumbing Permit Fees, for plumbing permit administration
- Dog License Fees, for animal control expenses
- Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

Given under our hands this **5th** day of **June, 2012**

Gary Kenny

Raymond Giglio

David Criss

Carroll Paradis

Board of Selectmen

Attest: A true copy of a warrant entitled "Town of Wayne 2012 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the **5th** day of **June, 2012**.

Wayne Town Clerk

TOWN OFFICE HOURS

Front Counter Service

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

Office closed in observance of all State/Federal Holidays

*Additionally, the Town Office staff may be available at
other times to provide general information.*

CODE ENFORCEMENT OFFICER

Mondays & Wednesday: 8:00 A.M. – 11:30 A.M.
By Appointment by calling 576-1413

SELECTBOARD MEETINGS

Alternate Tuesdays, 6:30 P.M.

IMPORTANT NUMBERS

POLICE/ FIRE/ MEDICAL Emergency	Dial 911
Maine State Police (non-emergency)	624-7000
Kennebec County Sheriff (non-emergency)	623-3591

Wayne Town Office (Physical address)

48 Pond Rd
Wayne, ME 04284

Mailing Address

P.O. Box 400
Wayne, Maine 04284

Town Office Phone: 685-4983
Town Office Fax: 685-3836

Town Office Email:

townmanager@waynemaine.org

townclerk@waynemaine.org

taxcollector@waynemaine.org

Website: www.waynemaine.org

Wayne Elementary School: 685-3634