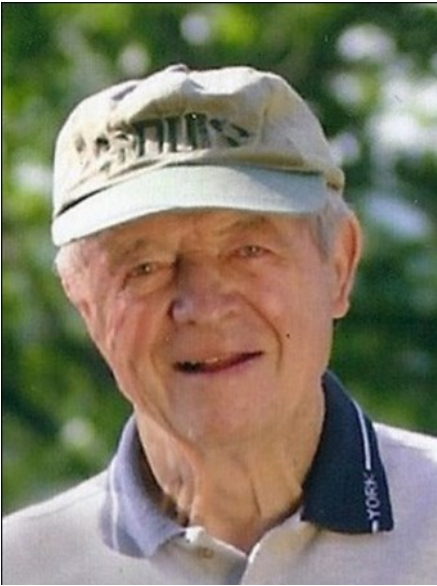


# **ANNUAL REPORT**

## **WAYNE, MAINE**



**FOR THE YEAR ENDING**  
**JUNE 30, 2014**

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## Annual Town Report Dedication

Every year the Wayne Board of Selectmen is given the distinct task of recognizing an individual or organization that has demonstrated true community spirit and contributed much to the shaping of our wonderful community of Wayne. This year's dedication of the Annual Town Report will be awarded to three amazing residents. These residents, through their unlimited time, energy, and devotion, have given much to the betterment of our community. This honor has been awarded to: Eloise "Lois" Rand Ault, John "Jack" Vincent Mahoney, and Raymond John Giglio.

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

**Cover Art Provided by: Dawna Gardner, The Blue Collar Painter**



**John "Jack" Vincent Mahoney** was born Oct 16, 1923 in Everett, Mass. and died July 21, 2014, at age ninety. Better known to friends as "Jack," he moved from Massachusetts to Skowhegan with his family when he was young, and was Class President and Captain of the football team. At age 18, Jack joined the Marines and served in one of the first Dog Platoons in World War II, where he was wounded in battle and received a Purple Heart. A great and colorful storyteller, he shared his war time experiences with family and friends and local school children and was once featured in the newspaper.

Jack was married to Roberta Longley for thirty years and they had three children, David, Kathy and Patricia. Jack graduated from Colby College, and made his career as a biologist and worked for many years in Texas, New Hampshire and Maine, for U.S. Fish and Wildlife. Jack was passionate about nature, was an avid fisherman and always concerned with the health of the rivers, lakes and streams.

Moving to Wayne after his retirement from U.S. Fish and Wildlife, Jack built his beautiful home on Androscoggin Lake and became concerned with pollutants in the lake. Jack began personally testing the lake water and advocated for State testing for dioxin levels in fish. His efforts resulted in regular testing by DEP. Jack gave his time and talents to Androscoggin Lakes Improvement Association, and was given the status of Emeritus for all of his many contributions to the lake.

Jack will be remembered for his humor and Irish charm. His long friendship with Avis Stanford was legendary and they were inseparable for many years. After her death Jack began attending Wayne Community Church regularly and gained much strength from his church community.



**Eloise “Lois” Rand Ault** was born in Clinton Dec. 30, 1930 and died at her home in Wayne Jan.2, 2015. Lois was truly a Wayne treasure. Lois was a seamstress who made her own clothes, as well as braided rugs throughout her life. She was a wonderful gardener and cook. She attended Sisters of Charity School of Nursing in Waterville, and received certification as a Registered Nurse in 1951. Lois worked as a Public Health Nurse for a few years in Machias and Waterville, and as a general duty nurse at Reddington Hospital in Skowhegan. She met Peter in 1954 when he returned from Army service in Korea, and they married in 1955. Lois and Peter were married for 59 years and had two sons. They lived in Long Island, N.Y., Massachusetts and Orono, Maine before moving to their family home on Morrison Heights in Wayne in 1962, during which Lois continued to work as a nurse in local hospitals. In the early years of raising her children, George and William, Lois started as a substitute rural mail carrier in 1972 and in 1979 then became the full time rural mail carrier for Wayne and Fayette.

Lois was involved in Wayne Government as a member of the Maine Sesquicentennial Committee in 1970 and at that time was appointed chair of the Wayne Planning Board. As chairperson of the Planning Board, she guided the town to adopt regulations and ordinances that have helped protect and preserve its rural character and water quality of its lakes and streams. The Sesquicentennial Committee became the Historical Committee and today's Historical Society, all of which gathered, saved and archived Wayne historical documents and records for future generations to study and enjoy. Her contributions are evident in several research articles and publications, including a publication of Wayne's Origin and Settlement prior to 1802. She studied and researched Wayne's Wing cemetery extensively and published her research on the origins of Wayne's "Wing Ring." Her projects include the 1998 Bicentennial Celebration, History Helpers program at the elementary school, and she was also on the Memorial Day Committee for forty years.

Lois will be missed and remembered for the lovely person she was and her many contributions to Wayne.





**Raymond John Giglio** was born in Hartford, CT, on August 17, 1945, and died in Boston, MA, July 27, 2014, following a courageous 11-month battle with leukemia (AML). Ray attended MIT in Boston, graduating in 1967 with a degree in Mechanical Engineering.

In 1971 he moved to Maine and worked as a Principal Mechanical Engineer for Central Maine Power Company in Augusta, retiring from CMP in 1999. He next worked as a Principal Mechanical Engineer for EPro Engineering and Consulting from 1999 to 2005. Ray married Jane Wing (Poitras) Giglio in 1988 and moved to Wayne.

Ray was a member of the Wayne Select Board, serving two terms, from 2007-2013. He was the Board representative to the Wayne Cemetery Committee. In 2010 Ray, along with Jane, was awarded the Helen Hicks Healy Award for community service, presented annually at the Wayne Town Meeting. At the Town Meeting in June of 2014, Ray was honored with a Spirit of America Foundation Award for his many years of volunteerism.

Ray served on the Wayne Community Church Financial and Outreach Committees, and for many years organized Kents Hill School community workdays. He was an active member of the Wayne Community Church and the Cary Memorial Library, where he was indispensable in providing both organizations with computer technology assistance. Ray was also a member of the Wayne Historical Committee and served as Kennebec Land Trust Steward for the beautiful Sturtevant property in Fayette.

Ray and Jane were passionate about bicycling and were often visible riding on the roads throughout the area. They belonged to several bicycle clubs, both in Maine and in Florida, where Ray was a frequent ride leader. Ray, along with Jane, participated in the Trek Across Maine for many years, the last year, 2005, in celebration of their 60<sup>th</sup> birthdays.

Wayne is grateful for Ray's thoughtful and generous giving of his talents, and his commitment to volunteerism in support of the Wayne community. He is greatly missed.

# WAYNE TOWN OFFICIALS

July 1, 2014

## Elected Town Officials

### **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 |
| Peter Ault                  | Term Expires in 6/30/2016 |

### **Budget Committee**

|                 |   |
|-----------------|---|
| Susan Reynolds  | <b>[5YR-Elected]</b><br>Term Expires in 6/30/2018 |
| James Perkins   | Term Expires in 6/30/2018                         |
| Dallas Folk     | Term Expires in 6/30/2018                         |
| David Stevenson | Term Expires in 6/30/2018                         |
| Donald Welsh    | Term Expires in 6/30/2017                         |

### **Moderator**

Douglas Stevenson

### **RSU #38 School Board**

|                 |   |
|-----------------|---|
| Gary Carr       | <b>[3YR-Elected]</b><br>Term Expires in 6/30/2017 |
| Richard Spencer | Term Expires in 6/30/2015                         |

### **School Committee**

|                  |                      |
|------------------|----------------------|
| Gary Carr        | <b>[3YR-Elected]</b> |
| Theresa Kerchner |                      |

## Appointed Town Officials

### **Animal Control Officer**

Mark Birtwell

### **Assessor Agent (RJD Appraisal)**

Matt Caldwell

### **Code Enforcement Officer and Local Plumbing Inspector**

Kenneth Pratt

### **Deputy Road Commissioner**

Dennis Bruen

### **E-911 Addressing Officer**

Bruce Mercier

### **Fence Viewer**

Charles King

## **Fire Department**

Andrew Knight, **Fire Chief Emeritus**

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

Brian Roche, **Deputy Fire Chief and Fire Warden**

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

Mark Bachelder

Andy Blais

Steve Booth

Jillian Booth

John Christopher

Elaine Christopher

Bill Coolidge

Pauline Coolidge

Matt Davenport

Jareb Dyer

Taylor Stevenson

Tim Sullivan

## **Tax Collector**

Dawna Gardner

## **Town Clerk, Registrar of Voters and General Assistance Administrator**

Cathy Cook

## **Town Manager, Road Commissioner and Health Officer**

Aaron Chrostowsky

## **Treasurer**

Bruce Mercier

## **Wayne Village Dam keeper**

Wayne Bryant

## **Boards, Commissions, and Committees**

### **Archival Board**

Judy Danielson

Ed Kallop

Carroll Paradis

Gerry Paradis

Vacancy

### **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

**Comprehensive Plan Committee**

Theresa Kerchner, Co-Chair

Lloyd Irland, Co-Chair, Conservation Commission Rep.

Anne Huntington, Board of Appeals Rep.

Steve McLaughlin, Planning Board Rep.

Steve Saunders, Selectboard Rep.

Bruce Mercier

Teco Brown

Dave Petell

**Conservation Commission**

Lloyd Irland, Chair

Pamela Green

Leslie Latt

Ken Spalding

Anne Huntington

*Vacancy*

*Vacancy*

**Farmers' Market Committee**

Tammy Birtwell

Leslie Burhoe

Jane Davis

Trent Emery

Theresa Kerchner

Emily Perkins

**Facilities Committee**

Norm Barris

Ken Bate

Fred Duplisea

Dallas Folk

Gary Kenny

**North Wayne Schoolhouse Preservation Committee**

Linda McKee

**Planning Board**

Ford Stevenson, Chair  
Steve McLaughlin  
Fred Duplisea  
Seth Emery  
Robert McKee

**Memorial Day Committee**

Peter Ault  
John Estrada  
Ernie Farrar  
Doug Stevenson  
Holly Stevenson  
Don Welsh

**Readfield/ Wayne Solid Waste Committee**

Mary Farnham  
Stephanie Haines, Selectboard Representative  
Jon Lamarche

**Village Center Development Committee**

Sandra Dwight-Barris  
Margot Gyorgy  
Martha Hoddinot  
Carol Ladd  
Sam Saunders  
Nancy Teachout  
Vacancy

**30-Mile River Watershed Association Representative**

Robert Stephenson

**Ladd Recreation Committee**

Lincoln Ladd – Permanent  
Gloria Williams Ladd - Permanent  
Betsy Ladd - Permanent  
Sarah Albert  
Sharon Bonney  
George Dragonetti  
Gina Lamarche  
Chase Morrill  
Mackenzie Stevenson  
Nancy Teachout

**Ladd Recreation Center Director**

Donna Freeman

# TOWN MANAGER'S REPORT

To the Citizens of the Town of Wayne:

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

## Administrative Services

The Town of Wayne remains in excellent financial condition as stated by our Independent Audit Report (See Independent Auditor's Report enclosed). The Town's Undesignated Fund Balance or "Surplus Funds" is just above the recommended level of 25 percent of total annual expenditures (current level is 33 percent). This year you will notice on the ballot, the use of surplus funds to assist the Town with funding several capital reserve funds. The Town made a number of changes behind the scenes. The Town has written and updated a Comprehensive Financial Management & Investment Policy. This year, on the ballot, we are recommending that residents consider consolidating several special and capital reserve funds.

**This year the Board of Selectmen's Proposed Operating and Capital Budgets recommended a \$0.33 cent increase in the mill rate (+2.31%). This budget also recommends a total expenditure which includes town, school and county budgets of +\$59,233 more than last year's budget (+1.93%). However, it is important to note, this proposed budget recommends a municipal expenditures side of the budget (town-only expenses) -\$19,000 (-1.76%) less than last year's budget. However, this proposed budget projects non-property tax revenues including municipal fees and state revenues to generate a decrease in the amount of -\$11,413 over last year's budget (-2.39%). For an average property tax payer (based on median home value of \$182,900) this will amount to a \$61.00 increase in their property tax bill. This budget complies with LD1 tax law.**

## Facilities

Over the last year, the Town painted the exterior of the "old Town Office", Village Fire Station, and Footbridge. Also, this year, the Town repaired the side entrance overhang at North Wayne Fire Station and created new resident sand shed on Fairbanks Road. On the ballot, this year, the Town intends to install a new "Welcome to Wayne" sign on Route 133 on the other side of the village near Route 219 and making several repairs to the Town Sand/Salt Shed.

## Highway

The Highway Department maintains over 30 miles of paved and gravel roads. The Town contracted with Horne Construction to reconstruct a small portion of the Berry to prevent flooding on that section of the road. The Town contracted with Pike Industries to reclaim and pave portions of Berry Road, Kent's Hill Road, and Old Winthrop Road. Ditching was completed and culverts were replaced on Berry Road, Kent's Hill Road, Lovejoy Pond Road, and Old Winthrop Road. The Town coordinated with the State to improve the line of sight at the Besse Road intersection with Route 133. The Town completed the gravel road rehabilitation on the Maxim Road. In an effort, to resolve speeding concerns on Old Winthrop Road, the Town purchased and installed a speed hump between the library and the Gott Road intersection.

On the ballot, this year, we are asking for support of the Town's 10-Year Road Financing Plan. This Plan recommends borrowing for the next five years, then back to capital reserve funding.

## **Public Safety**

The Town of Wayne has excellent public safety services anchored by the hard work and dedication of the Wayne Volunteer Fire Department. The Town renewed contracts with the Winthrop Ambulance, Somerset County for 911 Dispatch Services, the State for Rural Law Enforcement Patrol Dispatch Services, and the Kennebec Valley Humane Society for Animal Sheltering Services. The Town consolidated and updated our Barking Dog and Animal Control Ordinances to assist the Animal Control Officer with enforcement.

Bruce Mercier stepped into the roles of Fire Chief and Emergency Management Director. Under Bruce's leadership, he is updating the Town Emergency Operation Plan. The fire department is replacing 1970 era fire trucks with a new 2014 fire truck better suited to respond to fire calls on camp roads. The Town received two grants from MMA Risk Management – Safety Enhancement Grant and Stephen & Tabitha King Grant) for two thermal imaging cameras and one Automatic External Defibrillator. On the ballot this year, the Fire Department is requesting \$25,000 from the Fire Truck Reserve Fund. This increase of \$5,000 is intended to be set aside for the replacement of our aging fleet of fire trucks sooner.

## **Planning and Development**

The Town has almost completed the updating of the Comprehensive Plan. The Town's Comprehensive Plan is a 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 a result, the Town needs to update the Comprehensive Plan every 10 years and submit it 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 have met on a regular basis, drafted the plan and held several public forums over the course of this past year. This year we updated our property tax maps by purchasing a new online GIS Mapping system that modernized and synchronized our tax and zoning maps. This will provide residents, visitors and public decision-makers easier access to mapping data. This operating budget includes membership to Kennebec Valley Council of Governments, KVCOG, to assist with the Comprehensive Plan editing and final submission the state.

The Village Center Development has met several times to discuss hydropower, sidewalks, and a community septic system in the village. The Village Center Development Committee worked with the Memorial Day Committee to make several improvements to the Village Center including landscaping and installing American flags on utility poles. They assisted with a water quality project at the Mill Pond. The Town removed invasive non-native plants and installed new non-invasive native plants around the Mill Pond. This budget recommends appropriating money for a Village Center Improvement Capital Reserve Fund.

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

Sincerely,  
Aaron J. Chrostowsky,  
Town Manager



SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2620  
(202) 224-2880 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

359 DENISEN SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

Town of Wayne  
PO Box 400,  
Wayne, ME 04284-0400

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 784-6124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

In Maine call toll-free 1-800-432-1599  
Printed on Recycled Paper

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

Town of Wayne  
PO BOX 400  
Wayne, Maine 04284

Dear Friends,

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

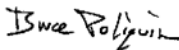
In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table.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

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

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

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

Sincerely,



Bruce Poliquin



# Annual Report to the Town of Wayne

A Message from Senator Garrett Mason

Dear Friends and Neighbors:

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

In November, the Senate Republican caucus elected me to serve as Senate Majority Leader during the 127<sup>th</sup> Legislature. Additionally, I will be serving as a member of the Energy, Utilities, and Technology Committee. These two new positions bring new responsibilities, which include helping to steer the direction of the Maine Senate and better position the state for economic success.

I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed to local hospitals, and improve Maine's economic climate. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature.

There is a great deal to accomplish during the 127th Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale. Although growing our economy and increasing the number of jobs available to Mainers will be challenging, I am confident that our commitment to addressing Maine's outrageous energy costs and the needs of our aging population will continue to move our state in the right direction. A healthy private sector remains the best vehicle to spur economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system.

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

Sincerely,

Garrett P. Mason  
State Senator



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

**Gary Hilliard**

511 Dunn Rd  
Belgrade, ME 04917  
Home Phone: (207) 495-3677  
[Gary.Hilliard@legislature.maine.gov](mailto:Gary.Hilliard@legislature.maine.gov)

February 6, 2015

Town of Wayne

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative, it is truly an honor. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that await me in the 2015 legislative session.

Legislative leadership has appointed me to the Joint Standing Committee on Inland Fisheries and Wildlife. As a lifelong hunter and fisherman, this is a great honor to be serving on a committee that is designed to preserve our State's long heritage of sportsman. It is something I have truly enjoyed over the years and I want to make sure our outdoor heritage is well-kept during my tenure on this committee. *As matters before the State and Local Government Committee are important to the folks living in the towns of District 76, I will be monitoring the issues before that committee and seek your input on them as well.*

I was elected to the Maine Legislature on the promise to represent you, the people of District 76. To do this, I will be seeking your concerns regularly and want to hear from you with your thoughts and comments. Please call me anytime at **495-3677** or email at [Gary.Hilliard@legislature.maine.gov](mailto:Gary.Hilliard@legislature.maine.gov) to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

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

Sincerely,

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

Gary Hilliard  
State Representative

# 2014 Activities



## Youth Conservation Corps (YCC)

For its fourth year, YCC performed erosion control projects to reduce polluted runoff, filter stormwater carrying phosphorous into the lakes, protect water quality and build awareness of lake stewardship. Thanks to support from grants, towns, lake associations and individuals, we provided technical assistance and project labor at minimal cost to landowners. In 2014 YCC

- Designed and installed 27 Best Management Practices at 14 project locations throughout the watershed.
- Conducted 13 additional, free site evaluations, suggesting erosion control strategies.
- Trained and employed 4 local youth, providing hands-on stewardship experience.

## Courtesy Boat Inspections: *Prevention*

Courtesy Boat Inspectors (CBIs) are the “first line of defense” against invasive aquatic plants, one of the biggest threats to our lakes. They educate boaters while preventing hitchhiking plant fragments from entering the lakes. In 2014, paid and volunteer CBIs

- Performed a total of 1,606 inspections at three public boat launches, including Androscoggin (706 inspections), a 15% increase from 2013.
- Staffed boat launches 922 hours (Androscoggin: 318 hours), a 16% increase from 2013, with 12 volunteers covering 128 of those hours
- Removed eleven plant fragments from boats and trailers.

## Invasive Plant Patrol: *Early Detection*

Teams of trained volunteers survey the lakes for invasive aquatic plant infestations to detect invasions early. As regional coordinator, 30MRWA supports and trains volunteers throughout the watershed as we strive towards surveying all our waters. In 2014, 57 volunteers and staff conducted surveys of eight lakes and ponds, including Androscoggin, Lovejoy and Pocasset, contributing over 350 hours of their time. No invasive plants were found.

## Flying Pond Watershed Survey

To protect water quality, we perform lake watershed surveys to identify, document and recommend solutions to address sources of erosion and runoff that are or could have a negative impact. In 2014 we partnered the Flying Pond Improvement Corporation to conduct a new survey of Flying Pond’s watershed. 27 trained surveyors participated.

## Parker Pond Watershed Protection Project

The purpose of this three-year grant-supported\* project is to protect Parker’s water quality by decreasing polluted runoff coming from roads, driveways, paths, and residential areas. Towards this, we are working with landowners, towns and road associations. In 2014 (year 2), we provided technical assistance and funding to private road associations to rebuild both the Quimby Lane boat launch and Fellows Cove Road, greatly reducing polluted runoff into Parker Pond. Additionally, our YCC installed 13 Best Management Practices at 5 project sites.

*\*Project funding was provided in part by the U.S. EPA under Section 319 of the Clean Water Act and administered by the Maine DEP in partnership with EPA.*

## Gravel Road Erosion Control and Technical Assistance

To reduce road runoff, one of the biggest watershed polluters, we offer free workshops and technical assistance to road associations and other landowners. In 2015 this program will be expanded, in partnership KCSWCD, to include additional training, support and technical assistance for municipal leaders.

## Outreach

Through outreach and education we continue to raise community awareness about lake protection. In 2014 we

- Hosted the 6th Annual Paddle trek, a daylong guided trip along 15 miles of connected lakes and streams, ending in Wayne village, with 53 paddlers participating.
- Spoke at meetings of town select boards, lake associations and other community groups.
- Provided education about our programs and watershed protection through our website, electronic newsletter, social media, town newsletters, lake association newsletters, and local newspapers.

30MRWA’s income for 2014 was \$138,835. Income sources included contributions from individuals and corporations (33%), grants (32%), coalition members (23%), donated services (9%), and program fees (3%).

The Town of Wayne, one of these coalition members, contributed \$4,000. Wayne’s financial support and leadership are critical to protect the watershed and are vital to the organization’s success leveraging grants and contributions from individuals and other coalition members.

We request the same level of financial assistance for 2015 to support the continuation and expansion of our highly successful programs that protect Wayne’s lakes within the 30 Mile River Watershed, 20% of which is in the Town of Wayne. This funding will support our Youth Conservation Corps, Courtesy Boat Inspections, technical assistance for roads, the Invasive Plant Patrol and our other programs that protect water quality in Androscoggin Lake, Pocasset Lake, Lovejoy Pond, and all the other lakes upstream of these.

Bob Stephenson is Wayne’s representative on the Board of Directors, which meets monthly. To become a volunteer, a supporter or to learn more, visit [www.30mileriver.org](http://www.30mileriver.org).

Thank you for your support in protecting our valuable lake resources.

Lidie Robbins, Executive Director

*Formed in 2008, 30MRWA is a nonprofit organization and public-private collaboration of eight lake associations, seven towns, and two land trusts with a mission to protect, preserve and improve the land and water quality in the 30 Mile River Watershed.*



P.O. Box 307  
Wayne, ME 04284  
[www.androscogginlake.org](http://www.androscogginlake.org)  
[info@androscogginlake.org](mailto:info@androscogginlake.org)  
Annual meeting: Aug. 8, 8:30-11 a.m.  
AYC in Wayne – all are welcome

*Like us on Facebook*

March 19, 2015

Dear Leeds residents:

With Spring right around the corner, at least on the calendar, we can't help but look forward to some warm weather enjoyment on Androscoggin Lake. How fortunate we are to have such a great natural resource to grace our communities. ALIC deeply appreciates the ongoing support of our municipalities as we fulfill our mission "to preserve and protect" Androscoggin Lake. Here's what we're lining up for this program year:

- Continued expansion of our "Eyes on the Water" program, training and equipping volunteers to be alert for aquatic invasive plants. To our knowledge, we're "all clear" but with variable water milfoil having been found in Annabessacook Lake in Winthrop last year, the threat is coming ever closer.
- Ongoing investment in Courtesy Boat Inspections at the State launch on Rt. 133, contracted through the 30 Mile River Watershed Association.
- Sustained monitoring of the water for phosphorus, dissolved oxygen, and clarity. Last year we added eColi testing to our protocol and now have baseline readings for 12 sites around the entire lake. Fortunately, all tested within acceptable parameters, although some areas revealed higher bacteria levels than others.
- Participation in the "Fish lead-free" initiative by ME Audubon, sponsoring exchanges of lead sinkers and jigs for lead-free tackle. Ingestion of lead is the primary cause of death in loons on Maine's lakes. A slide presentation on the topic by ME Audubon is scheduled for Friday evening, June 19, at the Ladd Center in Wayne. Everyone is welcome! Check your fishing tackle now and get ready to take advantage of the exchanges offered by ALIC.

In addition to the above, ALIC maintains its affiliations with the Maine Lakes Society, Maine VLMP (Volunteer Lake Monitoring Program), and the 30 Mile River Watershed Association. We recently collaborated with 30 MRWA to update the 2000 Watershed Survey in hopes of obtaining a Federal 319 grant to implement more erosion control and run-off reduction projects.

With an annual budget of just over \$10,000, nearly 70% of our income is generated from membership dues. The additional contributions from the towns of Leeds and Wayne are vital, not only for their dollar value but also for the recognition represented by those funds of our important work. ALIC looks forward to continued development of its relationship with town officials and residents alike. Together we can keep the lake healthy and safe for generations to come. Thank you for your support.

Sincerely,  
Debbie Hite  
ALIC Executive Director



## **Archival Board Annual Report July 1, 2013-June 30, 2014**

During the year named above the Board was anxious to welcome the new Library, which had been redesigned with the interior the chief beneficiary. Previous Archival Board Reports noted in considerable detail some of the needs, and offered a design plan of what we regarded as adequate space in which we might work with far better efficiency. We were somewhat disappointed to return to our duties and find that our pleas were all sacrificed to new "design" needs throughout the entire Library. Given the scope and complexities involved, this was understandable. Nevertheless, for us the situation remains the same, and we are still coping with the circumstances previously identified. Meanwhile, we can but admire what has been achieved.

Otherwise, the good news is that the Board is now composed of Carroll and Gerry Paradis, Judy Danielson, Leo Behrendt, and Ed Kallop. Each brings excellent attention and a growing knowledge of the historical collections, which have for some time been termed the Town of Wayne Historical Collections.

The Archival Board normally meets for ninety minutes a week, except in the summer, around holidays and the spring of 2013, when library construction prevented access to vault. The Archival Board works in conjunction with the Wayne Historical Society. The Board functions include:

1. Research and responding to requests for information about Wayne history, chiefly genealogical.
2. Photocopying and filing local obituaries.
3. Photocopying and filing other pertinent Wayne history news items.
4. Maintaining numerous folders in the Library vault pertaining to Town records, individuals, families, and historical items of interest.
5. Reviewing donated materials.
6. Occasional special projects, such as organizing the historical post card collection.
7. Tending to other relevant issues as they appear.

## **Assessor's Report**

**FY July 1, 2013 – June 30, 2014**

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

### **PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF**

#### **HOMESTEAD EXEMPTION**

Most homeowners whose principal residence is in Maine are entitled up to a \$10,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

#### **VETERANS EXEMPTION**

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence. Qualifying Veterans are entitled up to a \$6,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales)

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

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

#### **BLIND EXEMPTION**

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

Respectfully Submitted

Matthew Caldwell C.M.A (RJD Appraisal)

Assessors Agent

**MAINE REVENUE SERVICES - 2014 MUNICIPAL TAX RATE CALCULATION STANDARD FORM**

Municipality: WAYNE

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

- |   |      |  |
|---|------|--|
| 1. Total taxable valuation of real estate   | 1    | <b>180,047,200</b><br><small>(should agree with MVR Page 1, line 6)</small>  |
| 2. Total taxable valuation of personal property   | 2    | <b>728,300</b><br><small>(should agree with MVR Page 1, line 10)</small>     |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)  | 3    | <b>180,775,500</b><br><small>(should agree with MVR Page 1, line 11)</small> |
| 4. (a) Total exempt value for all homestead exemptions granted  | 4(a) | <b>3,620,000</b><br><small>(should agree with MVR Page 1, line 14f)</small>  |
| (b) Homestead exemption reimbursement value   | 4(b) | <b>1,810,000</b><br><small>(line 4(a) multiplied by 0.5)</small>             |
| 5. (a) Total exempt value of all BETE qualified property  | 5(a) | <b>5,600</b><br><small>(should agree with MVR Page 2, line 15c)</small>      |
| (b) The statutory standard reimbursement for 2014 is 50%<br>Municipalities with significant personal property & equipment<br>may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form. | 5(b) | <b>2,800</b><br><small>(line 5(a) multiplied by 0.5)</small>                 |
| 6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))  | 6    | <b>182,588,300</b>   |

**ASSESSMENTS**

- |   |    |  |
|---|----|--|
| 7. County Tax   | 7  | <b>\$197,225.98</b>  |
| 8. Municipal Appropriation  | 8  | <b>\$1,078,915.00</b>  |
| 9. TIF Financing Plan Amount  | 9  | <b>\$2,233.00</b><br><small>(should agree with MVR Page 2, line 18c)</small> |
| 10. Local Education Appropriation (Local Share/Contribution)...<br><small>(Adjusted to Municipal Fiscal Year)</small> | 10 | <b>\$1,774,654.00</b>  |
| 11. Total Assessments (Add lines 7 through 10).....   | 11 | <b>\$3,053,027.98</b>  |

**ALLOWABLE DEDUCTIONS**

- |  |    |                       |
|--|----|-----------------------|
| 12. State Municipal Revenue Sharing.....   | 12 | <b>\$44,079.00</b>    |
| 13. Other Revenues: (All other revenues that have been formally<br>appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank<br>interest income, appropriated surplus revenue, etc... <b>(Do Not Include any Homestead or BETE Reimbursement)</b> ) | 13 | <b>\$406,492.00</b>   |
| 14. Total Deductions (Line 12 plus line 13).....   | 14 | <b>\$450,571.00</b>   |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14).....   | 15 | <b>\$2,602,456.98</b> |

- |   |
|---|
| 16. <b>\$2,602,456.98</b> x <b>1.05</b> = <b>\$2,732,579.83</b> Maximum Allowable Tax<br><small>(Amount from line 15)</small>   |
| 17. <b>\$2,602,456.98</b> + <b>182,588,300</b> = <b>0.014253</b> Minimum Tax Rate<br><small>(Amount from line 15) (Amount from line 6)</small>  |
| 18. <b>\$2,732,579.83</b> + <b>182,588,300</b> = <b>0.014966</b> Maximum Tax Rate<br><small>(Amount from line 16) (Amount from line 6)</small>  |
| 19. <b>180,775,500</b> x <b>0.014370</b> = <b>\$2,597,743.94</b> Tax for Commitment<br><small>(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)</small>                   |
| 20. <b>\$2,602,456.98</b> x <b>0.05</b> = <b>\$130,122.85</b> Maximum Overlay<br><small>(Amount from line 15)</small>   |
| 21. <b>1,810,000</b> x <b>0.014370</b> = <b>\$26,009.70</b> Homestead Reimbursement<br><small>(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)</small>           |
| 22. <b>2,800</b> x <b>0.014370</b> = <b>\$40.24</b> BETE Reimbursement<br><small>(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)</small>                        |
| 23. <b>\$2,623,793.88</b> - <b>\$2,602,456.98</b> = <b>\$21,336.91</b> Overlay<br><small>(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)</small> |

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

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

## Cary Memorial Library Town Report

July 1, 2013--June 30, 2014

July 2014 marked the re-opening of the library and the completion of the long-awaited renovation project. Finally our front entrance was handicapped accessible, and finally library visitors could take an elevator to the beautifully renovated lower level. **In the first week with the new elevator, five community members who had never been downstairs because they couldn't manage the steep old stairs** were able to do so, and could enjoy the book collection, select a DVD, view items in the Historical Archives, or attend a program on the lower level. Other building improvements included potable water from a new well, improved energy efficient lighting, heating and cooling, and complete up-to-date re-wiring. All of these improvements came about after literally years of planning, fundraising and collaborating, resulting in a library the whole town can enjoy for years to come. Dozens and dozens of Wayne residents have contributed financially, or with their time and talents, to make this renovation a reality.

Additionally, the library's Williams House has seen increased use with every passing month. Where there once was an older structure that had seen better days, there is now event space for the library's booksales, summer auction, lobster roll festival and other Friend of the Library happenings, and meeting space for community groups or private rentals. A dedicated team oversees the use of and improvements to the building, in conjunction with the Library Trustees. Meetings and events of all kinds happen there thus freeing the library to be a library. In March 2014 the Trustees did a Williams House Appeal, to retire the 43,000.00 note on the property. With that successful appeal, the community contributed over 16,000.00 toward this end. In July 2014, after the period this report covers, a Windover Foundation grant made it possible to pay off the debt, and left us some funds for energy and building upgrades.

The Cary Memorial Library is open 24 hours/week in the winter, and 32 hours/week in the summer—totaling 1458 hours per year. Library visits totaled 7466. A dedicated volunteer team manages some of these hours on a regular basis, and they provide a convenient opportunity for folks to access the library three evenings a week. The Cary hosted 37 children's programs (attendance 514) and 43 adult programs (attendance 2967) over the 12 month reporting period. If I add up routine library visits to number of people attending events and programs, the remarkable (I think) total is 10,043 people. Total circulation was 7952, which includes eBooks and audiobooks accessed through our membership in the Maine Download Library. (Note: during the school year Wayne youngsters borrow over 3500 books from the Wayne Elementary School collection.) The library's computers and wireless internet were used in excess of 1250 times, undoubtedly more when the library is closed and not keeping count.

The new Library World system which hosts our catalog and manages circulation has allowed us to function much more efficiently, and has allowed library patrons better access to the collection. View the library's catalog, access the Maine Download Library or online bookplate exhibit, or simply check our upcoming events at: <http://www.cary-memorial.lib.me.us>. For questions, stop in or email the librarian at [jadelberg@cary-memorial.lib.me.us](mailto:jadelberg@cary-memorial.lib.me.us)"[jadelberg@cary-memorial.lib.me.us](mailto:jadelberg@cary-memorial.lib.me.us) As always, your support for our vibrant library is always appreciated and put to good use.

Respectfully Submitted,  
Janet Adelberg, Librarian

## Wayne Cemetery Association

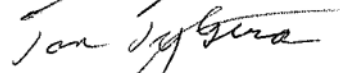
The cemetery association meets once or twice a year to oversee the care and operation of all town owned cemeteries. Bud Norton received a new contract for the 2014 season to mow, trim, and do cleanup maintenance. The cost of maintaining these properties has increased slightly over previous years due to the new contract, and some necessary tree removal. The association will be requesting an increase in the annual town allotment.

Gravesites are 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.

Association members include:  
Warren Davenport, President  
George Draper, Secretary  
Tom Fylstra, Secretary  
Ken Foss, Sexton  
Bud Norton

There are currently 2 vacancies.

Respectfully submitted,



Tom Fylstra Secretary

## Cobbossee Watershed District's 2014 Annual Report to the Town of Wayne

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

Each year, as part of the CWD's routine lake monitoring program, the water quality of Wilson, Berry, and Dexter Ponds is monitored by CWD staff monthly from May through October. With this critical water quality data the CWD is able to maintain a sense of the environmental health of the lakes and ponds of the Cobbossee Stream watershed. Relative to lakes state-wide, the water quality of the three ponds continues to be moderate. Wilson Pond, however, continues to be under close watch ever since it suffered its worst year water clarity-wise in 2004. Although Wilson Pond has not recorded a season with a 'severe' algae bloom, it has gotten quite turbid -green during several years and appears to be trending that way. The average water clarity for Wilson Pond for 2014 was 4.52 meters (14.8 feet), which was a modest improvement over 2014 but was about on par with how it has been the past 10 or so years. Dexter Pond continued to be about average water clarity-wise in 2014 with an average clarity reading of 5.4 meters (17.6 feet), and Berry Pond had average water clarity of 4.3 meters (14.1 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 district-wide lake water levels program designed to ensure proper management for flood and erosion control, as well as water quality, fisheries and wildlife concerns, among others. The program includes bi-weekly monitoring of the water levels of Berry, Dexter, and Wilson Ponds throughout the year. To ensure that water levels on all District lakes and ponds are within the CWD's seasonal standards, the CWD coordinates with dam owners throughout the District. For all three ponds, the water levels are recorded at the Wilson Pond dam in North Monmouth, which is owned and operated by Tex-Tech Industries.

In spring of 2014, the CWD commenced work on the **Wilson Pond NPS Watershed Restoration, Phase II Project**. This project is a continuation of the initial **Wilson Pond Water Quality Rehabilitation Project**, which was completed in 2012; both projects provide funding to apply best management practices (BMPs) in the watersheds of Berry, Dexter, and Wilson Ponds with the goal of reducing phosphorus runoff to the ponds. This second grant, with funding in part provided by the United States Environmental Protection Agency under Section 319 of the Clean Water Act, has a total value of \$110,790. The CWD will be assisted on this project by the Friends of the Cobbossee Watershed.

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

# Report of the Code enforcement Officer 2014

In 2014 building permits were issued for the following purposes.

|              |   |
|--------------|---|
| New Homes    | 5 |
| Garages      | 2 |
| Additions    | 1 |
| Remodeling   | 7 |
| Kennels      | 0 |
| Mobile Homes | 2 |
| Sheds        | 3 |
| Replace Camp | 2 |
| Deck/porch   | 3 |
| Barn         | 3 |
| 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. If you would like to submit an application to the Board, Please contact me two weeks prior to a meeting. As always I am available to anyone that would like to have a septic system inspected to assure that it is functioning properly. The Board of Appeals meets only as needed and meetings are scheduled accordingly. To schedule an appointment with me, please feel free to call me any time at 576-1413. I am also available in the town office on Tuesday and Thursday mornings.

Respectfully submitted,

Kenneth Pratt CEO



## **Comprehensive Planning Committee** **July 1, 2013- June 30, 2014**

In March of 2013, the Select Board formed the Comprehensive Planning Committee to bring the 2001 Plan up to date in compliance with state rules. The Committee worked over the following year, holding meetings, seeking input, doing research, and developing draft materials.

The Comprehensive Planning Committee used a variety of forms of media to advertise meetings and public hearings. Early in the process, the Town created a Comprehensive Plan Committee website with a number of links to useful resources. We regularly posted notices around town at the Town Office, General Store, Post Office and North Wayne Building. Finally we published a monthly article in the Wayne Messenger.

In July 2013, the Committee met with the following agencies to discuss public services and facilities:

- Cary Memorial Library
- Ladd Recreation Center
- Fire Department
- Road Commissioner
- Town Manager
- Readfield Transfer Station Manager

In August 2013, the Committee met with representatives from the RSU #38 School District to discuss school enrollment and services.

In August 2014, the Committee held a public forum seeking comments from year around residents and summer residents on a set of draft Goals and Strategies. Approximately seventy residents attended and provide comments.

In November 2014, the Selectboard held a public forum seeking comments on early draft of the Comprehensive Plan narrative. Subsequently the group completed final drafting of the Plan document. Newly produced maps were prepared for the report by KVCOG.

In March 2015, the Committee posted a proposed Draft Plan, distributed paper copies, and the Selectboard conducted a public hearing. Final revisions are being incorporated before the plan is submitted to the State of Maine. The Plan will be discussed at the June 2015 Town Meeting.

The current version of the Plan and supporting documents are on the Town website.

Respectfully submitted, the Comprehensive Planning Committee  
Theresa Kerchner, Co-Chair, Member at Large  
Lloyd Irland, Co-Chair, Conservation Commission representative  
Teco Brown, Member at Large  
Dave Petell, Member at Large  
Anne Huntington, Appeals Board representative  
Steve Saunders, Selectboard representative  
Steve McLaughlin, Planning Board representative  
Bruce Mercier, Member at Large

**Wayne Conservation Commission  
FY 2013-2014**

The Conservation Commission focused its activities on the Comprehensive Plan in this fiscal year, following direction from the Select Board. This was necessary because of the importance of the project, and because two Commission members were heavily engaged in Plan activities over this period.

A botanical survey of Muddy Pond and adjacent land was made by the State Department of Conservation, with landowner permission. The Town owns a small tract of adjacent land. This identified a number of important features as well as some patches of invasives that will need to be treated. Also, the process of completing final decisions on vernal pools by the State continues at this writing. Finally, the DEP continues to watch the hazardous waste site in North Wayne, below the bridge over the stream to Pickerel Pond; the project has not been finally closed out yet.

Additionally, in December 2013, the Commission presented to the Board, at their request, observations on the opportunities presented by the possibility of retaining a large piece of tax-delinquent property as a Town Forest. Since then, the Board has requested further advice from the Commission on this subject.

During this past year, several “nuisance wildlife” issues have cropped up, notably the geese around the Millpond. These issues are never easy, and the Commission expects to be involved as the Town continues to grapple with these.

Once the Comprehensive Plan has received final drafting following public comments, the Commission expects to be involved in recommendations for implementation.

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) |           |

**Town of Wayne Farmers' Market**  
**July 1, 2013 - June 30, 2014**

The Wayne Farmers' Market (WFM) opened for its sixth season on May 24, 2014 with nine vendors selling vegetables, berries, baked goods, eggs, goats' milk soap, herbs, jellies and meat. Customer numbers continue to be at their highest in July and early August.

This year several the WFM Committee focused on new ways to publicize the Market and funds were allocated to weekly ads in the Community Advertiser. Our goal is to increase the number of shoppers and to focus attention on the many benefits of sustainable farming. The Committee is pleased that the Market is a not only a place to purchase locally grown and produced food, but is a community gathering place for Wayne's summer and year round residents.

**June 2014 Vendors:** A Small Town Bakery, Birtwell Farm, Emery Farm, Gingerbread Farm, Grey Goose, (all of Wayne); and Wholesome Holmstead (Winthrop); Firelight Farm (East Livermore); French Hill Farm (Solon) and Snafu Acres (Monmouth). **Hours of operation 2014:** Saturdays 9-noon Memorial Day weekend-Labor Day weekend.

The Market has the following goals:

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

**Budget summary: End of Season 2014**

|                         |  |
|-------------------------|--|
| Carry over budget 2013: | \$725.47                                   |
| Income:                 | \$400.00 (vendor fees and Market bag sale) |
| Expenses:               | \$370.95                                   |
| Balance:                | \$754.52                                   |

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

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

Respectfully submitted: Wayne Farmers Market Committee: Leslie Burhoe (Vendor relations); Jane Davis (Treasurer); Trent Emery and Tammy Birtwell (Farmers); Theresa Kerchner (Communications); Emily Perkins (Website management). 2015

## Wayne Fire Department

The fiscal year ending June 2014 saw many changes within the fire department. First was the changing of the chief officers followed days later by the loss of service of the older pumper when its brakes failed. After much consideration by the board taking into account vehicle age, relative condition of the pump and water system, and repair costs it was decided not to repair the 1979 pumper. The department truck committee which had been planning on replacing the even older 1976 tanker/forestry truck now had to shift gears and come up with a pumper replacement. The designed submitted is one that not only will replace many of the functions of both the trucks but will have some up to date features as well.

Our numbers decreased by one as Chris Roche joined the Coast Guard, their gain, our loss, and he is greatly missed. The membership also approved a payroll for the firefighters which is to begin in fiscal year 2015.

### Summary of Calls

#### **Calls in Wayne**

|                               |           |
|-------------------------------|-----------|
| Structure Fire                | 1         |
| Chimney Fire / Heating System | 3         |
| Vehicle Accident              | 12        |
| Tree/Power Line Down          | 8         |
| Smoke Investigation           | 2         |
| Traffic Control               | 0         |
| Medical Assist                | 2         |
| Water/Ice Rescue              | 0         |
| Vehicle Fire                  | 0         |
| Woods/Grass Fire              | 1         |
| Propane Leak Investigation    | 0         |
| Carbon Dioxide Investigation  | 1         |
| Fire Alarm Investigation      | 5         |
| Stand By Request              | 1         |
| <b>Total in Town Calls</b>    | <b>36</b> |

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

|                                |           |
|--------------------------------|-----------|
| Responded                      | 26        |
| Stand By in Town               | 9         |
| Cancelled Before Responding    | 29        |
| <b>Total Out of Town Calls</b> | <b>64</b> |

*'First to Serve ~ 1799'*



Office of the Sheriff  
Kennebec County, Maine

**Randall A. Liberty, Sheriff**

**Ryan P. Reardon, Chief Deputy**

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

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

January 7, 2015

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

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

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

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

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

I will provide the 121,164 citizens of Kennebec County with progressive and professional Law Enforcement and Correctional Services. I welcome any comments or suggestions which improve our service to the citizens of Kennebec County.

Randall A. Liberty  
Sheriff, Kennebec County

## 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.

The Ladd recreation center provides a variety of high-quality programs for the young people of Wayne and also for the citizens of the town to enjoy. It offers its facilities to groups such as "Garden Club, quilters, Snow Mobile club, bridge, yoga and two exercise classes. The Kennebec Land Trust holds 3 learning seminars a year and entertainers for the Library concerts. The center offers afterschool care and holds a six week summer program for the children to enjoy. The dates of the summer program are June 29<sup>th</sup>-August 6.

The Ladd center is also available for rentals throughout the year, such as birthdays, family gatherings, wedding, showers, classes or any other event. If you would like to rent the center please call Donna at 685-4616, to check availability and price.

The Ladd center has a board of directors, which meets monthly to discuss any issues or ideas that we can continue to work on to help out the community and school. The board members are Lincoln Ladd, Gloria Ladd, Betsy Ladd, Sharon Bonney, George Dragonetti, Chris Bennett, Sarah Albert, Mackenzie Stevenson, Chase Morrill, Nancy Teachout and Donna Freeman-director of the center.

There are many activities that occur at the center, if you would like any information about any of these activities, please contact the center at 685-4616.

**Memorial Day Committee**  
**July 1, 2013-June 30, 2014**

The Committee has continued to bring the community an appropriate Memorial Day reflection, including a parade, music and remarks focused on the meaning of Memorial Day. The 2014 parade was again led by Capt. Robert Fuller, USN, ret., with Sgt. Tom Barden, US Army, (ret.) as Sergeant of Detachment. The parade stopped along its route at the Memorial Stone on the Pocasset Lake shore of the Mill Stream for a wreath to be laid. The wreath was presented by Priscilla Berry Stevenson, whose brother, Capt. Joseph Ford Berry is one of Wayne's five 20<sup>th</sup> century war dead honored at the site. The wreath was laid by Wayne's Lt. Colonel Lorinda Fontaine Farris, USAF. A second wreath was later laid in the Mill Stream by Captain Fuller. The service included Reverend Kristin White, Wayne school children performing It's a Grand Old Flag, poetry reading by Robbie McKee, a reflection from Joseph Berry Murray, son of Captain Berry and delivered by his great-nephew, Joseph Ford Stevenson, and the Memorial Address, given by Wayne's Lt. Colonel Doug Farris, US Army (ret.).

We are appreciative of all who participated in this reflection of remembrance with special thanks to the Maranacook Community School Show Choir and band for providing music in the parade and at the ceremony, to the Wayne Fire Department for their presence and traffic protection, and for the exquisite "Salute to Veterans" exhibition at the Library's Williams House, organized by Jane Andrews.

Respectfully,

Memorial Day Committee

Peter Ault

Douglas Stevenson

Holly Stevenson

Donald Welsh, Colonel USMC, ret.



**Maranacook Area School District  
Regional School Unit No. 38**

*A Caring School Community Dedicated to Excellence*

Donna H. Wolfrom, Ed.D.  
Superintendent of Schools  
Nancy Harriman, Ph.D.  
Director of Curriculum, Instruction & Assessment  
Tel. 207-685-3336

Ryan Meserve  
Special Education Director  
Brigette Williams  
Finance Manager  
Fax. 207-685-4703

April, 2015

Dear Community Members,

With the influx of state mandates (Teacher Effectiveness, Proficiency-based diplomas, etc.) and the constant moving targets created by changes in standards, assessments, and state laws and rules, the staff and administrators of RSU #38 continue to keep their focus on providing "a caring school community dedicated to excellence." Both caring and excellence have been evident this year through the many successes of our students. Our boys' soccer team won the state championship for the second year in a row. Both the girls' and boys' basketball teams made it farther than ever before in the February tournament. This fall students did an amazing presentation of the musical, *Grease*. The boys' Nordic and Alpine ski teams won the state championship and both girls' and boys' teams were honored for their good sportsmanship. Senior, Abby Westberry was named the Maine Forensic Association State Championship and will travel to the national championship. Middle School and high school students have participated in fund raising for various local charities. The Maranacook Community Middle School was recognized as a Spotlight School, the only one in Maine, and the list of successes goes on and on. The Maranacook school community is extremely proud of the many and varied accomplishments of our students!

Teachers and administrators continue to work to meet the four main goals of the RSU #38 strategic plan: **success for every student, the development of a consistent, rigorous curriculum resulting in high levels of student performance, schools as welcoming community centers, and accountability for all.**

The development of educational programming that supports the learning and promotes **the success of all of our students** continues to be a major focus of teachers and administrators as we work to develop a system that documents student progress toward meeting standards. Students graduating in June, 2021 will be required to meet state standards in order to receive a high school diploma. Administrators and teachers are working to develop a rigorous, standards-based curriculum, assessments that will document student proficiency, and instructional practices that will support students as they work to meet those standards. The curricula work has been ongoing for the past three years. Evidence of the positive impact of this cohesive and consistent curricula has already begun appearing in district assessment data. In addition the district has adopted the Lucy Calkins writing program in grades K-5 and the writing these students are producing is impressive.

Our schools continue to be filled with activity, even after school hours and during the weekend in our effort to serve as **welcoming community centers**. After school activities for our students promote the development of special interests in the district effort to engage students in many ways. In addition, the Adult and Community Education Program provides opportunities for adults to complete their high school diplomas, pursue new hobbies, and participate in a variety of fitness activities. The Maranacook campus is a bustling place, regardless of the time of day!

The development of an **accountability** system has largely focused on administrators and teachers this year as we have worked to develop the RSU #38 Teacher/Principal Effectiveness plan that is due to be presented to the state by July 15, 2015. Teachers and administrators have been working to provide evidence that they are meeting selected standards from the Board adopted *Marzano Art and Science of Teaching Evaluation Model*.

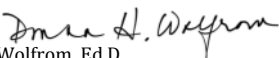
This is the time of year when our seniors finalize their plans for next year. As they prepare to leave our campus I can't help but think about what our administrators identified as our purpose earlier this year. We, the members of the RSU #38 community, believe the purpose of RSU #38 is to: Provide high quality instruction, Empower learners, Instill the responsibility of citizenship.

We continue to strive to meet this purpose for all of our children. I would like to thank the citizens of RSU #38 for their support in this effort!

Enrollment data for the District – October 1, 2014 (does not include non-resident tuition students)

| Town       | PreK      | K          | 1         | 2         | 3         | 4         | 5         | 6         | 7         | 8         | 9         | 10        | 11         | 12        | Totals      |
|------------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-------------|
| Manchester | 18        | 36         | 22        | 27        | 29        | 21        | 33        | 22        | 21        | 29        | 24        | 34        | 31         | 23        | 370         |
| Mt. Vernon | 17        | 25         | 16        | 20        | 18        | 24        | 16        | 16        | 16        | 10        | 16        | 16        | 20         | 16        | 246         |
| Readfield  | 24        | 25         | 30        | 23        | 19        | 29        | 32        | 31        | 30        | 34        | 33        | 36        | 37         | 41        | 424         |
| Wayne      | 0         | 16         | 10        | 9         | 10        | 10        | 9         | 9         | 16        | 13        | 10        | 4         | 19         | 5         | 140         |
|            | <b>59</b> | <b>102</b> | <b>78</b> | <b>79</b> | <b>76</b> | <b>84</b> | <b>90</b> | <b>78</b> | <b>83</b> | <b>86</b> | <b>83</b> | <b>91</b> | <b>107</b> | <b>86</b> | <b>1180</b> |

Sincerely,



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

Manchester Mt. Vernon Readfield Wayne  
Office of the Superintendent 45 Millard Harrison Drive Readfield, Maine 04355  
www.maranacook.org

**Lien Breakdown**  
 Tax Year: 2013-1 To 2013-3  
 As Of: 05/21/2015

| Account Name                         | Principal | Pre Lien Int | Costs    | Interest | Total     |
|--------------------------------------|-----------|--------------|----------|----------|-----------|
| 325 BATES GARY M.                    | 609.18    | 5.20         | 54.45    | 32.57    | 701.40    |
| 453 BERRY RENELCHIA                  | 146.67    | 3.79         | 28.49    | 8.04     | 186.99    |
| 1008 BROWN LEWIS F                   | 1,914.16  | 79.91        | 28.49    | 104.96   | 2,127.52  |
| 768 BRYANT WAYNE EDWARD              | 4,769.78  | 199.11       | 54.45    | 261.54   | 5,284.88  |
| 396 BURGESS DALE F                   | 634.74    | 26.50        | 41.47    | 34.80    | 737.51    |
| 358 BURGESS KENNETH JASON            | 1,923.13  | 60.96        | 41.47    | 105.45   | 2,131.01  |
| 90 CHAPMAN JOHN N                    | 2,550.32  | 106.45       | 28.49    | 168.11   | 2,853.37  |
| 361 DIAMOND ROBERT                   | 2,642.62  | 110.31       | 54.45    | 144.90   | 2,952.28  |
| 251 DUPLESSIS MARK                   | 6.49      | 0.01         | 19.00    | 0.36     | 25.86     |
| 333 FARNHAM, DENNIS HERBERT          | 256.35    | 5.98         | 28.49    | 14.06    | 304.88    |
| 1004 GORMAN MICHAEL J. & SHIRLEY     | 13.44     | 0.35         | 41.47    | 0.74     | 56.00     |
| 108 GORTEN KAREN                     | 1,826.12  | 0.00         | 0.00     | 4.89     | 518.39    |
| 118 GOUCHER LEROY G                  | 623.38    | 26.02        | 41.47    | 34.18    | 725.05    |
| 561 GOUCHER TED & SON                | 908.80    | 37.94        | 28.49    | 49.83    | 1,025.06  |
| 112 GOUCHER. LEROY                   | 697.22    | 29.10        | 54.45    | 38.23    | 819.00    |
| 1011 HISCOCK CHRISTOPHER J           | 79.52     | 0.00         | 0.00     | 1.19     | 23.65     |
| 822 JULIANS WAYNE GENERAL STORE, LLC | 2,523.34  | 105.33       | 67.43    | 138.36   | 2,834.46  |
| 1041 KIMBALL MARK B                  | 347.90    | 14.53        | 28.49    | 19.08    | 410.00    |
| 1042 KIMBALL MARK B                  | 3,486.10  | 145.52       | 28.49    | 190.93   | 3,851.04  |
| 620 KING DORA                        | 285.26    | 11.90        | 28.49    | 15.64    | 341.29    |
| 623 KING DORA A                      | 2,314.61  | 96.60        | 28.49    | 126.92   | 2,566.62  |
| 271 MAXIM EDITH MAXIM ROSEMARY       | 545.28    | 22.76        | 28.49    | 29.90    | 626.43    |
| 582 MILLETT, DOUGLAS                 | 15.66     | 0.00         | 0.00     | 0.00     | -6.89     |
| 98 MILLS, TIMOTHY S                  | 2,361.46  | 98.57        | 41.47    | 129.49   | 2,630.99  |
| 388 NASON JOHN R.                    | 264.12    | 11.02        | 28.49    | 14.48    | 318.11    |
| 821 PAPPAS, BROOKE H                 | 1,035.18  | 43.21        | 28.49    | 56.76    | 1,163.64  |
| 89 PETTENGILL ROBERT H               | 5,671.48  | 236.75       | 28.49    | 310.99   | 6,247.71  |
| 431 PETTENGILL THOMAS                | 3,152.40  | 0.00         | 0.00     | 17.90    | 2,109.82  |
| 335 POKORNY BRET                     | 1,936.88  | 80.86        | 28.49    | 106.21   | 2,152.44  |
| 389 SCHNEIDMILL, SHANA L             | 907.38    | 0.00         | 0.00     | 6.06     | 305.88    |
| 38 TERRIO DAVID                      | 86.01     | 0.13         | 25.49    | 4.72     | 116.35    |
| 653 TERRIO, DAVID                    | 458.66    | 19.14        | 41.47    | 25.15    | 544.42    |
| 843 THOMAS CHARLES F                 | 1,965.28  | 82.04        | 54.45    | 107.76   | 2,209.53  |
| 73 URQUHART WILLIAM S JR             | 1,481.06  | 61.82        | 41.47    | 81.21    | 1,665.56  |
| 852 WALDEMAR A.P. JOHN               | 5,113.42  | 213.46       | 41.47    | 280.39   | 5,648.74  |
| 545 WELCH, EARLE N JR                | 1,218.36  | 50.86        | 41.47    | 66.81    | 1,377.50  |
|                                      | 54,991.86 | 1,995.32     | 1,184.75 | 2,744.68 | 57,856.34 |

**Non Zero Balance on All Accounts**

Tax Year: 2003-1 To 2014-2

As of: 05/21/2015

| <b>Acct</b> | <b>Name ----</b>                | <b>Year</b> | <b>Original<br/>Tax</b> | <b>Payment /<br/>Adjustments</b> | <b>Amount<br/>Due</b> |
|-------------|---------------------------------|-------------|-------------------------|----------------------------------|-----------------------|
| 6           | FRONTIERVISION OPR. PARTNERS L. | 2004        | 4,782.81                | 3,514.45                         | 1,268.36              |
| 22          | GOUCHER LEE                     | 2005        | 87.32                   | 63.65                            | 23.67                 |
| 51          | FARNHAM HERBERT JR              | 2005        | 145.14                  | 0.00                             | 145.14                |
| 22          | GOUCHER LEE                     | 2006        | 93.98                   | 0.00                             | 93.98                 |
| 51          | FARNHAM HERBERT JR              | 2006        | 156.21                  | 0.00                             | 156.21                |
| 22          | GOUCHER LEE                     | 2007        | 98.05                   | 0.00                             | 98.05                 |
| 51          | FARNHAM HERBERT JR              | 2007        | 162.98                  | 0.00                             | 162.98                |
| 22          | GOUCHER LEE                     | 2008        | 99.90                   | 0.00                             | 99.90                 |
| 41          | GOUCHER TED & SON EXCAVATION    | 2008        | 286.20                  | 131.10                           | 155.10                |
| 51          | FARNHAM HERBERT JR              | 2008        | 166.05                  | 0.00                             | 166.05                |
| 22          | GOUCHER LEE                     | 2009        | 100.27                  | 0.00                             | 100.27                |
| 41          | GOUCHER TED & SON EXCAVATION    | 2009        | 287.26                  | 0.00                             | 287.26                |
| 51          | FARNHAM HERBERT JR              | 2009        | 166.67                  | 0.00                             | 166.67                |
| 11          | ALBERT, JEFFERY                 | 2010        | 61.82                   | 0.00                             | 61.82                 |
| 12          | GOUCHER TED &SON                | 2010        | 699.69                  | 624.09                           | 75.60                 |
| 22          | GOUCHER LEE                     | 2010        | 103.97                  | 0.00                             | 103.97                |
| 41          | GOUCHER TED & SON EXCAVATION    | 2010        | 297.86                  | 0.00                             | 297.86                |
| 46          | TUBBY'S ICE CREAM               | 2010        | 168.60                  | 0.00                             | 168.60                |
| 51          | FARNHAM HERBERT JR              | 2010        | 172.82                  | 0.00                             | 172.82                |
| 11          | ALBERT, JEFFERY                 | 2011        | 61.82                   | 0.00                             | 61.82                 |
| 12          | GOUCHER TED &SON                | 2011        | 699.69                  | 0.00                             | 699.69                |
| 22          | GOUCHER LEE                     | 2011        | 103.97                  | 0.00                             | 103.97                |
| 41          | GOUCHER TED & SON EXCAVATION    | 2011        | 297.86                  | 0.00                             | 297.86                |
| 46          | TUBBY'S ICE CREAM               | 2011        | 168.60                  | 0.00                             | 168.60                |
| 51          | FARNHAM HERBERT JR              | 2011        | 172.82                  | 0.00                             | 172.82                |
| 11          | ALBERT, JEFFERY                 | 2012        | 61.82                   | 0.00                             | 61.82                 |
| 12          | GOUCHER TED &SON                | 2012        | 699.69                  | 0.00                             | 699.69                |
| 22          | GOUCHER LEE                     | 2012        | 103.97                  | 0.00                             | 103.97                |
| 40          | WAYNE GENERAL STORE             | 2012        | 494.56                  | 237.79                           | 256.77                |
| 41          | GOUCHER TED & SON EXCAVATION    | 2012        | 297.86                  | 0.00                             | 297.86                |
| 46          | TUBBY'S ICE CREAM               | 2012        | 168.60                  | 0.00                             | 168.60                |
| 51          | FARNHAM HERBERT JR              | 2012        | 172.82                  | 0.00                             | 172.82                |
| 11          | ALBERT, JEFFERY                 | 2013        | 62.48                   | 0.00                             | 62.48                 |
| 12          | GOUCHER TED &SON                | 2013        | 707.16                  | 0.00                             | 707.16                |
| 22          | GOUCHER LEE                     | 2013        | 105.08                  | 0.00                             | 105.08                |
| 28          | LAMONTAGNE, ROLAND M & BELINDA  | 2013        | 133.48                  | 0.00                             | 133.48                |
| 40          | WAYNE GENERAL STORE             | 2013        | 499.84                  | 0.00                             | 499.84                |
| 41          | GOUCHER TED & SON EXCAVATION    | 2013        | 301.04                  | 0.00                             | 301.04                |
| 46          | TUBBY'S ICE CREAM               | 2013        | 170.40                  | 0.00                             | 170.40                |
| 51          | FARNHAM HERBERT JR              | 2013        | 174.66                  | 0.00                             | 174.66                |
| 6           | TIME WARNER CABLE NORTHEAST     | 2014        | 3,904.33                | 0.00                             | 3,904.33              |
| 11          | ALBERT, JEFFERY                 | 2014        | 63.23                   | 0.00                             | 63.23                 |
| 12          | GOUCHER TED &SON                | 2014        | 715.63                  | 0.00                             | 715.63                |
| 22          | GOUCHER LEE                     | 2014        | 106.34                  | 0.00                             | 106.34                |
| 28          | LAMONTAGNE, ROLAND M & BELINDA  | 2014        | 135.08                  | 0.00                             | 135.08                |
| 40          | WAYNE GENERAL STORE             | 2014        | 505.82                  | 0.00                             | 505.82                |
| 41          | GOUCHER TED & SON EXCAVATION    | 2014        | 304.64                  | 0.00                             | 304.64                |
| 46          | TUBBY'S ICE CREAM               | 2014        | 172.44                  | 0.00                             | 172.44                |
| 51          | FARNHAM HERBERT JR              | 2014        | 176.76                  | 0.00                             | 176.76                |
|             |                                 |             | 19,880.09               | 4,571.08                         | 15,309.01             |

TOWN OF WAYNE – TOWN CLERK  
July 1, 2013 – June 30, 2014

VITALS

|           |    |
|-----------|----|
| Births    | 6  |
| Marriages | 6  |
| Deaths    | 18 |

DEATHS

|                  |            |
|------------------|------------|
| Robert Boothby   | 3/26/2014  |
| Cyril Codere     | 8/24/2013  |
| George Dow       | 12/17/2013 |
| Richard Fraga    | 2/14/2014  |
| Nancy Greene     | 10/31/2013 |
| Etta Hall        | 7/24/2013  |
| Brigitte Horne   | 3/09/2014  |
| Melva Hurley     | 12/11/2013 |
| Neala Jennings   | 10/16/2013 |
| Margaret Knight  | 8/27/2013  |
| Marie Lalis      | 9/04/2013  |
| Joe J. Lauze     | 9/19/2013  |
| Tom Pettengill   | 10/08/2013 |
| Rosemary Place   | 4/16/2013  |
| Elizabeth Reiter | 2/04/2014  |
| Olive Ross       | 3/04/2014  |
| John Smith       | 2/26/2014  |
| William Urquhart | 7/24/2013  |

SPORT LICENSES

103

July 1, 2013 - June 30, 2014

RECREATIONAL VEHICLES

|                  |           |             |
|------------------|-----------|-------------|
| Snowmobiles - 75 | ATV's -38 | Boats – 291 |
|------------------|-----------|-------------|

DOG LICENSES - 268

KENNEL LICENSES - 0

Audited Financial Statements  
Town of Wayne, Maine

June 30, 2014



*Proven Expertise and Integrity*

TOWN OF WAYNE, MAINE

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JUNE 30, 2014

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

Board of Selectmen  
Town of Wayne  
Wayne, Maine

**Report on the Financial Statements** We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

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

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

**Opinions** In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

**Required Supplementary Information:** Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information:** Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wayne, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

*RHR Smith & Company*

Buxton, Maine  
August 20, 2014

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2014**

**(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, 2014. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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

Both of the above mentioned financial statements have one column for the town's 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, highway and roads, education, 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 two 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 position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental funds is \$4,221,268 compared to \$4,122,145 in the prior year, an increase of \$99,123.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – is \$1,730,067 at the end of this year for governmental activities.

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

|  | <b>Governmental Activities</b> |              |
|--|--------------------------------|--------------|
|  | <b>2014</b>                    | <b>2013</b>  |
| <b>Assets:</b>                                     |                                |              |
| Current and Other Assets                           | \$ 1,810,156                   | \$ 1,710,536 |
| Capital Assets                                     | 2,601,616                      | 2,448,937    |
| Total Assets                                       | 4,411,772                      | 4,159,473    |
| <b>Liabilities:</b>                                |                                |              |
| Current Liabilities                                | 38,152                         | 33,265       |
| Long-term Debt Outstanding                         | 149,809                        | 2,099        |
| Total Liabilities                                  | 187,961                        | 35,364       |
| <b>Deferred Inflows of Resources:</b>              |                                |              |
| Prepaid taxes                                      | 2,543                          | 1,964        |
| Total Deferred Inflows of Resources                | 2,543                          | 1,964        |
| <b>Net Position:</b>                               |                                |              |
| Invested in Capital Assets,<br>Net of Related Debt | 2,424,281                      | 2,448,937    |
| Restricted   | 66,920                         | 62,711       |
| Unrestricted                                       | 1,730,067                      | 1,610,497    |
| Total Net Position                                 | \$ 4,221,268                   | \$ 4,122,145 |

### Revenues and Expenses

Revenues decreased by 1.36% from the prior year while expenses increased by 2.97%. The decrease in revenues was primarily due to a decrease in grants and contributions and miscellaneous revenues. The increase in expenditures was primarily due to an increase in education costs.

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

|   | <u>2014</u>         | <u>2013</u>         |
|---|---------------------|---------------------|
| <b>Revenues</b>   |                     |                     |
| <i>Program Revenues:</i>                                      |                     |                     |
| Charges for services  | \$ 8,139            | \$ 8,164            |
| Operating grants & contributions                              | 33,292              | 34,476              |
| <i>General Revenues:</i>                                      |                     |                     |
| Taxes   | 2,770,860           | 2,720,252           |
| Grants & contributions not restricted<br>to specific programs | 69,432              | 103,879             |
| Miscellaneous   | 131,873             | 188,526             |
| <b>Total Revenues</b>   | <u>3,013,596</u>    | <u>3,055,297</u>    |
| <b>Expenses</b>   |                     |                     |
| General government  | 304,641             | 283,066             |
| Public safety   | 91,556              | 99,808              |
| Highways and roads  | 360,359             | 415,568             |
| Sanitation  | 79,953              | 94,752              |
| Cobbossee watershed   | 2,127               | 2,363               |
| Recreation  | 19,356              | 21,514              |
| Organizations and social services                             | 28,152              | 30,993              |
| Unclassified  | 132,424             | 138,160             |
| Education   | 1,708,722           | 1,553,289           |
| County tax  | 182,790             | 184,955             |
| Overlay   | 4,393               | 3,201               |
| Interest on long-term debt                                    | -                   | 2,666               |
| <b>Total Expenses</b>   | <u>2,914,473</u>    | <u>2,830,335</u>    |
| <b>Change in Net Position</b>                                 | 99,123              | 224,962             |
| <b>Net Postion - July 1</b>                                   | <u>4,122,145</u>    | <u>3,897,183</u>    |
| <b>Net Position - June 30</b>                                 | <u>\$ 4,221,268</u> | <u>\$ 4,122,145</u> |

## Financial Analysis of the Town's Fund Statements

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

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

|                         | <u>2014</u>         | <u>2013</u>         |
|-------------------------|---------------------|---------------------|
| Major Funds:            |                     |                     |
| General Fund:           |                     |                     |
| Unassigned              | \$ 1,022,909        | \$ 1,000,834        |
| Total Major Funds       | <u>\$ 1,022,909</u> | <u>\$ 1,000,834</u> |
| Nonmajor Funds:         |                     |                     |
| Special Revenue funds:  |                     |                     |
| Assigned                | \$ 36,661           | \$ 33,969           |
| Unassigned              | (3,084)             | (1,500)             |
| Capital Projects funds: |                     |                     |
| Assigned                | 512,999             | 452,690             |
| Permanent funds:        |                     |                     |
| Restricted              | 66,920              | 62,711              |
| Total Nonmajor Funds    | <u>\$ 613,496</u>   | <u>\$ 547,870</u>   |

The general fund total fund balance increased by \$22,075 from the prior fiscal year. The non-major fund balances increased by \$65,626 from the prior fiscal year.

### Budgetary Highlights

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

The general fund actual revenues were under budget by \$30,280. This was mostly because of property taxes and intergovernmental revenues being received less than budget.

The general fund actual expenditures were under budget by \$72,355. All expenditure categories were under budget with the exception recreation.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2014, the net book value of capital assets recorded by the Town increased by \$152,679. This was a result of capital additions of \$235,201 less current year depreciation expense of \$82,522.

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

|                            | <u>2014</u>         | <u>2013</u>         |
|----------------------------|---------------------|---------------------|
| Land and improvements      | \$ 705,000          | \$ 705,000          |
| Buildings and improvements | 256,901             | 272,105             |
| Machinery and equipment    | 38,693              | 36,676              |
| Vehicles                   | 25,097              | 37,645              |
| Infrastructure             | <u>1,575,925</u>    | <u>1,397,511</u>    |
| Total                      | <u>\$ 2,601,616</u> | <u>\$ 2,448,937</u> |

### Debt

At June 30, 2014, the Town had \$170,000 in bonds outstanding versus \$0 last year. Other obligations include capital leases payable and 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 four 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 POSITION  
JUNE 30, 2014

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <b>ASSETS</b>  |                                    |
| Current assets:  |                                    |
| Cash and cash equivalents  | \$ 1,578,020                       |
| Investments  | 14,722                             |
| Accounts receivable (net of allowance for uncollectibles):                   |                                    |
| Taxes  | 150,862                            |
| Liens  | <u>66,552</u>                      |
| Total current assets   | <u>1,810,156</u>                   |
| Noncurrent assets:   |                                    |
| Capital assets:  |                                    |
| Land and other assets not being depreciated                                  | 705,000                            |
| Buildings, equipment and infrastructure net of accumulated depreciation      | <u>1,896,616</u>                   |
| Total noncurrent assets  | <u>2,601,616</u>                   |
| <b>TOTAL ASSETS</b>  | <u><u>\$ 4,411,772</u></u>         |
| <b>LIABILITIES</b>   |                                    |
| Current liabilities:   |                                    |
| Accounts payable   | \$ -                               |
| Due to other governments   | 2,384                              |
| Current portion of long-term obligations                                     | <u>35,768</u>                      |
| Total current liabilities  | <u>38,152</u>                      |
| Noncurrent liabilities:  |                                    |
| Noncurrent portion of long-term obligations:                                 |                                    |
| Bonds payable  | 136,000                            |
| Capital leases payable   | 5,567                              |
| Accrued compensated absences   | <u>8,242</u>                       |
| Total noncurrent liabilities   | <u>149,809</u>                     |
| <b>TOTAL LIABILITIES</b>   | <u>187,961</u>                     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                                    |
| Prepaid taxes  | <u>2,543</u>                       |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                   | <u>2,543</u>                       |
| <b>NET POSITION</b>  |                                    |
| Invested in capital assets, net of related debt                              | 2,424,281                          |
| Restricted   | 66,920                             |
| Unrestricted   | <u>1,730,067</u>                   |
| <b>TOTAL NET POSITION</b>  | <u>4,221,268</u>                   |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br/>AND NET POSITION</b> | <u><u>\$ 4,411,772</u></u>         |

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

TOWN OF WAYNE, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

STATEMENT B

| Functions/Programs                | Expenses            | Program Revenues        |  |                                      | Net (Expense)<br>Revenue & Changes<br>in Net Position |
|-----------------------------------|---------------------|-------------------------|--|--------------------------------------|---|
|                                   |                     | Charges for<br>Services | Operating<br>Grants &<br>Contributions | Capital<br>Grants &<br>Contributions | Governmental<br>Activities                            |
| Governmental activities:          |                     |                         |  |                                      |   |
| General government                | \$ 304,641          | \$ 8,139                | \$ -                                   | \$ -                                 | \$ (296,502)  |
| Public safety                     | 91,556              | -                       | -                                      | -                                    | (91,556)  |
| Highways and roads                | 360,359             | -                       | 33,292                                 | -                                    | (327,067)   |
| Sanitation                        | 79,953              | -                       | -                                      | -                                    | (79,953)  |
| Cobbossee watershed               | 2,127               | -                       | -                                      | -                                    | (2,127)   |
| Recreation                        | 19,356              | -                       | -                                      | -                                    | (19,356)  |
| Organizations and social services | 28,152              | -                       | -                                      | -                                    | (28,152)  |
| Unclassified                      | 132,424             | -                       | -                                      | -                                    | (132,424)   |
| Education                         | 1,708,722           | -                       | -                                      | -                                    | (1,708,722)   |
| County tax                        | 182,790             | -                       | -                                      | -                                    | (182,790)   |
| Overlay                           | 4,393               | -                       | -                                      | -                                    | (4,393)   |
| Total government                  | <u>\$ 2,914,473</u> | <u>\$ 8,139</u>         | <u>\$ 33,292</u>                       | <u>\$ -</u>                          | <u>(2,873,042)</u>                                    |

Governmental  
Activities

Changes in net position:

Net (expense) revenue (2,873,042)

General revenues:

Taxes:

Property taxes, levied for general purposes 2,555,780

Excise taxes 215,080

Grants and contributions not restricted to  
specific programs 69,432

Miscellaneous 131,873

Total general revenues 2,972,165

Change in net position 99,123

NET POSITION - JULY 1 4,122,145

NET POSITION - JUNE 30 \$ 4,221,268

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

## TOWN OF WAYNE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2014

|   | General<br>Fund            | All<br>Nonmajor<br>Funds | Totals<br>Governmental<br>Funds |
|---|----------------------------|--------------------------|---------------------------------|
| <b>ASSETS</b>   |                            |                          |                                 |
| Cash and cash equivalents   | \$ 1,280,499               | \$ 297,521               | \$ 1,578,020                    |
| Investments   | -                          | 14,722                   | 14,722                          |
| Accounts receivable (net of allowance for uncollectibles):                |                            |                          |                                 |
| Taxes   | 150,862                    | -                        | 150,862                         |
| Liens   | 66,552                     | -                        | 66,552                          |
| Due from other funds  | 3,084                      | 304,337                  | 307,421                         |
| <b>TOTAL ASSETS</b>   | <b><u>\$ 1,500,997</u></b> | <b><u>\$ 616,580</u></b> | <b><u>\$ 2,117,577</u></b>      |
| <b>LIABILITIES</b>  |                            |                          |                                 |
| Accounts payable  | \$ -                       | \$ -                     | \$ -                            |
| Due to other governments  | 2,384                      | -                        | 2,384                           |
| Due to other funds  | 304,337                    | 3,084                    | 307,421                         |
| <b>TOTAL LIABILITIES</b>  | <b><u>306,721</u></b>      | <b><u>3,084</u></b>      | <b><u>309,805</u></b>           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                            |                          |                                 |
| Deferred tax revenue  | 168,824                    | -                        | 168,824                         |
| Prepaid taxes   | 2,543                      | -                        | 2,543                           |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b><u>171,367</u></b>      | <b><u>-</u></b>          | <b><u>171,367</u></b>           |
| <b>FUND BALANCES</b>  |                            |                          |                                 |
| Nonspendable  | -                          | -                        | -                               |
| Restricted  | -                          | 66,920                   | 66,920                          |
| Committed   | -                          | -                        | -                               |
| Assigned  | -                          | 549,660                  | 549,660                         |
| Unassigned  | 1,022,909                  | (3,084)                  | 1,019,825                       |
| <b>TOTAL FUND BALANCES</b>  | <b><u>1,022,909</u></b>    | <b><u>613,496</u></b>    | <b><u>1,636,405</u></b>         |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b><u>\$ 1,500,997</u></b> | <b><u>\$ 616,580</u></b> | <b><u>\$ 2,117,577</u></b>      |

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



## TOWN OF WAYNE, MAINE

STATEMENT D

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2014

|   | <u>Total<br/>Governmental<br/>Funds</u> |
|---|---|
| Total Fund Balances   | \$ 1,636,405                            |
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |   |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation | 2,601,616                               |
| 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  | 168,824                                 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:  |   |
| Bonds payable   | (170,000)                               |
| Capital leases payable  | (7,335)                                 |
| Accrued compensated absences  | <u>(8,242)</u>                          |
| Net position of governmental activities   | <u>\$ 4,221,268</u>                     |

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, 2014

|  | General<br>Fund     | All<br>Nonmajor<br>Funds | Totals<br>Governmental<br>Funds |
|--|---------------------|--------------------------|---------------------------------|
| <b>REVENUES</b>                                      |                     |                          |                                 |
| Taxes:   |                     |                          |                                 |
| Property   | \$ 2,513,559        | \$ -                     | \$ 2,513,559                    |
| Excise   | 215,080             | -                        | 215,080                         |
| Intergovernmental                                    | 102,136             | 588                      | 102,724                         |
| Charges for services                                 | 8,139               | -                        | 8,139                           |
| Miscellaneous revenues                               | 28,563              | 103,310                  | 131,873                         |
| <b>TOTAL REVENUES</b>                                | <b>2,867,477</b>    | <b>103,898</b>           | <b>2,971,375</b>                |
| <b>EXPENDITURES</b>                                  |                     |                          |                                 |
| Current:   |                     |                          |                                 |
| General government                                   | 277,410             | -                        | 277,410                         |
| Public safety  | 70,579              | -                        | 70,579                          |
| Highways and roads                                   | 321,305             | -                        | 321,305                         |
| Sanitation   | 79,953              | -                        | 79,953                          |
| Cobbossee watershed                                  | 2,127               | -                        | 2,127                           |
| Recreation   | 10,618              | -                        | 10,618                          |
| Organizations and social services                    | 28,152              | -                        | 28,152                          |
| Unclassified   | 17,753              | 114,671                  | 132,424                         |
| Education  | 1,708,722           | -                        | 1,708,722                       |
| County tax   | 182,790             | -                        | 182,790                         |
| Overlay  | 4,393               | -                        | 4,393                           |
| Capital outlay                                       | -                   | 235,201                  | 235,201                         |
| <b>TOTAL EXPENDITURES</b>                            | <b>2,703,802</b>    | <b>349,872</b>           | <b>3,053,674</b>                |
| <b>EXCESS REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <b>163,675</b>      | <b>(245,974)</b>         | <b>(82,299)</b>                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |                          |                                 |
| Bond proceeds  | -                   | 170,000                  | 170,000                         |
| Operating transfers in                               | -                   | 141,600                  | 141,600                         |
| Operating transfers (out)                            | (141,600)           | -                        | (141,600)                       |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>      | <b>(141,600)</b>    | <b>311,600</b>           | <b>170,000</b>                  |
| <b>NET CHANGE IN FUND BALANCES</b>                   | <b>22,075</b>       | <b>65,626</b>            | <b>87,701</b>                   |
| <b>FUND BALANCES - JULY 1,</b>                       | <b>1,000,834</b>    | <b>547,870</b>           | <b>1,548,704</b>                |
| <b>FUND BALANCES - JUNE 30</b>                       | <b>\$ 1,022,909</b> | <b>\$ 613,496</b>        | <b>\$ 1,636,405</b>             |

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, 2014

|   |                         |
|---|-------------------------|
| Net change in fund balances - total governmental funds (Statement E)  | <u>\$ 87,701</u>        |
| Amounts reported for governmental activities in the Statement of Activities<br>(Statement B) are different because:   |                         |
| Governmental funds report capital outlays as expenditures while governmental<br>activities report depreciation expense allocated to those expenditures<br>over the life of the assets:  |                         |
| Capital asset purchases   | 235,201                 |
| Capital asset disposals   | -                       |
| Depreciation expense  | <u>(82,522)</u>         |
|   | <u>152,679</u>          |
| Revenues in the Statement of Activities that do not provide current financial<br>resources are not reported.  |                         |
| Taxes and liens receivable  | <u>42,221</u>           |
| Debt proceeds provide current financial resources to governmental funds, but<br>long-term liabilities in the Statement of Net Position  |                         |
|   | <u>(179,250)</u>        |
| Some expenses reported in the Statement of Activities do not require the use of<br>current financial resources and therefore are not reported as expenditures in<br>governmental funds: |                         |
| Accrued compensated absences  | <u>(6,143)</u>          |
|   | <u>(6,143)</u>          |
| Repayment of long-term debt principal is an expenditure in the governmental<br>funds, but the repayment reduces long-term liabilities in the Statement of<br>Net Position               |                         |
|   | <u>1,915</u>            |
| Change in net position of governmental activities (Statement B)   | <u><u>\$ 99,123</u></u> |

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

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**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, highways and roads, 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).

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 Position, the governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

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

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

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

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

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

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these 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.
- 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 that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

### ***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:

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.

### ***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, 2014.

### ***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.

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 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, 2014, the Town's liability for compensated absences is \$8,242.

### ***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net position 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 position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

### ***Fund Balance***

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

is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

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

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

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

#### ***Revenue Recognition - Property Taxes - Modified Accrual Basis***

The Town's property tax for the current year was levied August 13, 2013 on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2013, January 31, 2014 and April 1, 2014. Interest on unpaid taxes commenced on October 2, 2013, February 1, 2014 and April 2, 2014, 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 \$25,255 for the year ended June 30, 2014.

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

#### ***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.

#### ***Use of Estimates***

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

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**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, 2014, the Town's deposits amounting to \$1,578,020 were comprised of bank deposits of \$1,620,663. Of these deposits, \$1,606,501 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$14,162 were uncollateralized and uninsured.

| <u>Account Type</u> | <u>Bank<br/>Balance</u> |
|---------------------|-------------------------|
| Checking accounts   | \$ 272,332              |
| Sweep account       | 1,104,039               |
| Savings accounts    | <u>244,292</u>          |
|                     | <u>\$ 1,620,663</u>     |



**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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, 2014, the Town's investments balance of \$14,722 was fully insured by federal depositary insurance and consequently not exposed to custodial credit risk.

| Investment Type         | Fair<br>Value    | N/A         | < 1 Year         | 1 - 5 Years |
|-------------------------|------------------|-------------|------------------|-------------|
| Certificates of deposit | \$ 14,722        | \$ -        | \$ 14,722        | \$ -        |
|                         | <u>\$ 14,722</u> | <u>\$ -</u> | <u>\$ 14,722</u> | <u>\$ -</u> |

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

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

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2014 consisted of the following individual fund receivables and payables.

|                       | Receivables<br>(Due from) | Payables<br>(Due to) |
|-----------------------|---------------------------|----------------------|
| General Fund          | \$ 3,084                  | \$ 304,337           |
| Special Revenue Fund  | 35,415                    | 3,084                |
| Capital Projects Fund | 268,563                   | -                    |
|                       | <u>\$ 307,421</u>         | <u>\$ 307,421</u>    |

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 4 - CAPITAL ASSETS**

The following is a summary of changes in capital assets at June 30, 2014:

|  | Balance,<br>7/1/13  | Additions         | Disposals   | Balance,<br>6/30/14 |
|--|---------------------|-------------------|-------------|---------------------|
| <u>Governmental activities</u>           |                     |                   |             |                     |
| Non-depreciated assets:                  |                     |                   |             |                     |
| Land                                     | \$ 705,000          | \$ -              | \$ -        | \$ 705,000          |
| Construction in progress                 | -                   | -                 | -           | -                   |
|  | <u>705,000</u>      | <u>-</u>          | <u>-</u>    | <u>705,000</u>      |
| Depreciated assets:                      |                     |                   |             |                     |
| Buildings and improvements               | 654,914             | -                 | -           | 654,914             |
| Equipment, vehicles furniture & fixtures | 463,508             | 6,247             | -           | 469,755             |
| Infrastructure                           | 4,469,148           | 228,954           | -           | 4,698,102           |
|  | 5,587,570           | 235,201           | -           | 5,822,771           |
| Less: accumulated depreciation           | <u>(3,843,633)</u>  | <u>(82,522)</u>   | <u>-</u>    | <u>(3,926,155)</u>  |
|  | 1,743,937           | 152,679           | -           | 1,896,616           |
| Net capital assets                       | <u>\$ 2,448,937</u> | <u>\$ 152,679</u> | <u>\$ -</u> | <u>\$ 2,601,616</u> |
| <u>Current year depreciation</u>         |                     |                   |             |                     |
| General government                       |                     |                   |             | \$ 13,753           |
| Public safety                            |                     |                   |             | 20,977              |
| Public works                             |                     |                   |             | 39,054              |
| Recreation                               |                     |                   |             | 8,738               |
| Total depreciation expense               |                     |                   |             | <u>\$ 82,522</u>    |

**NOTE 5 – LONG TERM DEBT**

The following is a summary of changes in the long-term debt for the year ended June 30, 2014:

|                              | Balance,<br>7/1/13 | Additions         | Deletions         | Balance,<br>6/30/14 | Current<br>Portion |
|------------------------------|--------------------|-------------------|-------------------|---------------------|--------------------|
| Bonds payable                | \$ -               | \$ 170,000        | \$ -              | \$ 170,000          | \$ 34,000          |
| Capital leases payable       | -                  | 9,250             | (1,915)           | 7,335               | 1,768              |
| Accrued compensated absences | 2,099              | 6,143             | -                 | 8,242               | -                  |
| Totals                       | <u>\$ 2,099</u>    | <u>\$ 185,393</u> | <u>\$ (1,915)</u> | <u>\$ 185,577</u>   | <u>\$ 35,768</u>   |

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 5 – LONG TERM DEBT (CONTINUED)**

The following is a summary of the bonds outstanding as of June 30, 2014:

Bonds payable:

\$170,000 - 2013 Bond with TD Bank due in annual principal and interest payments through August of 2018. The interest rate is set at 2.32% per annum. \$ 170,000

Total Long-Term Debt \$ 170,000

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

| Year Ending<br>June 30, | Governmental Activities |                  | Total<br>Debt Service |
|-------------------------|-------------------------|------------------|-----------------------|
|                         | Principal               | Interest         |                       |
| 2015                    | \$ 34,000               | \$ 3,944         | \$ 37,944             |
| 2016                    | 34,000                  | 3,155            | 37,155                |
| 2017                    | 34,000                  | 2,366            | 36,366                |
| 2018                    | 34,000                  | 1,578            | 35,578                |
| 2019                    | 34,000                  | 789              | 34,789                |
|                         | <u>\$ 170,000</u>       | <u>\$ 11,832</u> | <u>\$ 181,832</u>     |

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

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

Future minimum payments, by year and in the aggregate, under these leases are as follows:

|  |                 |
|--|-----------------|
| 2015   | \$ 1,948        |
| 2016   | 1,948           |
| 2017   | 1,948           |
| 2018   | 1,948           |
| 2019   | -               |
| Total minimum lease payments                   | <u>7,792</u>    |
| Less: Amount representing interest             | <u>(457)</u>    |
| Present value of future minimum lease payments | <u>\$ 7,335</u> |

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 6 – RESTRICTED FUND BALANCES**

At June 30, 2014, the Town had the following restricted fund balances:

|                                       |                  |
|---------------------------------------|------------------|
| Nonmajor permanent funds (Schedule H) | <u>\$ 66,920</u> |
|---------------------------------------|------------------|

**NOTE 7 – ASSIGNED FUND BALANCES**

At June 30, 2014, the Town had the following assigned fund balances:

|   |                   |
|---|-------------------|
| Nonmajor special revenue funds (Schedule D) | \$ 36,661         |
| Nonmajor capital project funds (Schedule F) | <u>512,999</u>    |
|   | <u>\$ 549,660</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 carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2014. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

**NOTE 9 – OVERLAPPING DEBT**

The Town is responsible for its proportionate share of County and Regional School Unit debt. As of June 30, 2014, the Town's share was as follows:

|                    | Outstanding<br>Debt | Town's<br>Percentage | Total<br>Share    |
|--------------------|---------------------|----------------------|-------------------|
| County of Kennebec | \$ -                | 1.99%                | \$ -              |
| RSU #38            | 3,948,022           | 16.54%               | <u>652,873</u>    |
|                    |                     |                      | <u>\$ 652,873</u> |

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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

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

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

B. Funding Policy

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

The Town's contributions to the plan including employee contributions for 2014, 2013, and 2012 were \$313, \$3,446, and \$4,009, respectively. The employees that were part of this plan left in August of 2013.

**TOWN OF WAYNE, MAINE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 11 - EXPENDITURES OVER APPROPRIATIONS**

The following appropriations were exceeded by actual expenditures:

|                 | <u>Excess</u>    |
|-----------------|------------------|
| Utilities       | \$ 1,358         |
| Contingency     | 4,541            |
| Capital         | 3,973            |
| Law enforcement | 41               |
| Recreation      | 1,368            |
| Library         | 150              |
|                 | <u>\$ 11,431</u> |

**NOTE 12 – DEFICIT FUND BALANCES**

At June 30, 2014, the Town had the following funds with deficit fund balances:

|             |                 |
|-------------|-----------------|
| Boat Launch | <u>\$ 3,084</u> |
|-------------|-----------------|

**NOTE 13 - CONTINGENCIES**

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

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

## 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, 2014

|  | Budgeted Amounts  |                   | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|-------------------|-------------------|---------------------|------------------------------------|
|  | Original          | Final             |                     |                                    |
| Budgetary Fund Balance, July 1         | \$ 1,000,834      | \$ 1,000,834      | \$ 1,000,834        | \$ -                               |
| Resources (Inflows):                   |                   |                   |                     |                                    |
| Property taxes                         | 2,555,781         | 2,555,781         | 2,513,559           | (42,222)                           |
| Excise taxes                           | 191,000           | 191,000           | 215,080             | 24,080                             |
| Intergovernmental                      | 114,976           | 114,976           | 102,136             | (12,840)                           |
| Charge for services                    | 7,900             | 7,900             | 8,139               | 239                                |
| Interest on taxes                      | 12,000            | 12,000            | 12,769              | 769                                |
| Interest income                        | 1,800             | 1,800             | 1,731               | (69)                               |
| Other revenues                         | 14,300            | 14,300            | 14,063              | (237)                              |
| Transfers from other funds             | -                 | -                 | -                   | -                                  |
| Amounts Available for Appropriation    | <u>3,898,591</u>  | <u>3,898,591</u>  | <u>3,868,311</u>    | <u>(30,280)</u>                    |
| Charges to Appropriations (Outflows):  |                   |                   |                     |                                    |
| General government                     | 288,498           | 288,498           | 277,410             | 11,088                             |
| Public safety                          | 71,648            | 71,648            | 70,579              | 1,069                              |
| Highways and roads                     | 322,783           | 322,783           | 321,305             | 1,478                              |
| Sanitation                             | 112,500           | 112,500           | 79,953              | 32,547                             |
| Cobbossee watershed                    | 2,127             | 2,127             | 2,127               | -                                  |
| Recreation                             | 9,250             | 9,250             | 10,618              | (1,368)                            |
| Organizations and social services      | 28,984            | 28,984            | 28,152              | 832                                |
| Unclassified                           | 23,600            | 23,600            | 17,753              | 5,847                              |
| Education                              | 1,708,722         | 1,708,722         | 1,708,722           | -                                  |
| County tax                             | 182,790           | 182,790           | 182,790             | -                                  |
| Overlay                                | 25,255            | 25,255            | 4,393               | 20,862                             |
| Transfers to other funds               | 141,600           | 141,600           | 141,600             | -                                  |
| Total Charges to Appropriations        | <u>2,917,757</u>  | <u>2,917,757</u>  | <u>2,845,402</u>    | <u>72,355</u>                      |
| Budgetary Fund Balance, June 30        | <u>\$ 980,834</u> | <u>\$ 980,834</u> | <u>\$ 1,022,909</u> | <u>\$ 42,075</u>                   |
| Utilization of Unassigned Fund Balance | <u>\$ 20,000</u>  | <u>\$ 20,000</u>  | <u>\$ -</u>         | <u>\$ (20,000)</u>                 |

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



### Other Supplementary Information

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

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

## TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

|  | Original<br>Budget  | Budget<br>Adjustments | Final<br>Budget     | Actual              | Variance<br>Positive (Negative) |
|--|---------------------|-----------------------|---------------------|---------------------|---------------------------------|
| <b>EXPENDITURES</b>                        |                     |                       |                     |                     |                                 |
| General government:                        |                     |                       |                     |                     |                                 |
| Salaries                                   | \$ 175,004          | \$ -                  | \$ 175,004          | \$ 165,336          | \$ 9,668                        |
| Operating                                  | 32,250              | -                     | 32,250              | 26,476              | 5,774                           |
| Contractual                                | 48,744              | -                     | 48,744              | 45,340              | 3,404                           |
| Utilities                                  | 2,800               | -                     | 2,800               | 4,158               | (1,358)                         |
| Contingency                                | 4,000               | -                     | 4,000               | 8,541               | (4,541)                         |
| Capital                                    | 4,000               | -                     | 4,000               | 7,973               | (3,973)                         |
| Assessing                                  | 19,500              | -                     | 19,500              | 19,200              | 300                             |
| Elections/hearings                         | 2,200               | -                     | 2,200               | 386                 | 1,814                           |
|  | <u>288,498</u>      | <u>-</u>              | <u>288,498</u>      | <u>277,410</u>      | <u>11,088</u>                   |
| Public Safety:                             |                     |                       |                     |                     |                                 |
| Ambulance                                  | 8,917               | -                     | 8,917               | 8,917               | -                               |
| Law enforcement                            | 4,000               | -                     | 4,000               | 4,041               | (41)                            |
| Fire department                            | 40,000              | -                     | 40,000              | 39,998              | 2                               |
| PSAP/Dispatch                              | 11,731              | -                     | 11,731              | 11,731              | -                               |
| Street lights                              | 7,000               | -                     | 7,000               | 5,892               | 1,108                           |
|  | <u>71,648</u>       | <u>-</u>              | <u>71,648</u>       | <u>70,579</u>       | <u>1,069</u>                    |
| Highway:                                   |                     |                       |                     |                     |                                 |
| Roads                                      | 322,783             | -                     | 322,783             | 321,305             | 1,478                           |
|  | <u>322,783</u>      | <u>-</u>              | <u>322,783</u>      | <u>321,305</u>      | <u>1,478</u>                    |
| Sanitation:                                |                     |                       |                     |                     |                                 |
| Transfer station                           | 112,500             | -                     | 112,500             | 79,953              | 32,547                          |
| Cobbossee watershed                        |                     |                       |                     |                     |                                 |
|  | <u>2,127</u>        | <u>-</u>              | <u>2,127</u>        | <u>2,127</u>        | <u>-</u>                        |
| County Tax                                 |                     |                       |                     |                     |                                 |
|  | <u>182,790</u>      | <u>-</u>              | <u>182,790</u>      | <u>182,790</u>      | <u>-</u>                        |
| Recreation                                 |                     |                       |                     |                     |                                 |
|  | <u>9,250</u>        | <u>-</u>              | <u>9,250</u>        | <u>10,618</u>       | <u>(1,368)</u>                  |
| Organizations and social service agencies: |                     |                       |                     |                     |                                 |
| Humane Society                             | 1,900               | -                     | 1,900               | 1,418               | 482                             |
| Cemetery Association                       | 3,500               | -                     | 3,500               | 3,500               | -                               |
| Library                                    | 5,000               | -                     | 5,000               | 5,150               | (150)                           |
| Library Renovation Fund                    | 5,000               | -                     | 5,000               | 5,000               | -                               |
| Messenger                                  | 1,200               | -                     | 1,200               | 1,200               | -                               |
| Archival Board                             | 500                 | -                     | 500                 | 500                 | -                               |
| Rural Community Action                     | 3,300               | -                     | 3,300               | 3,300               | -                               |
| Senior Spectrum - KAA                      | 1,004               | -                     | 1,004               | 1,004               | -                               |
| Hospice of Kennebec                        | 1,000               | -                     | 1,000               | 1,000               | -                               |
| Healthy Futures                            | 500                 | -                     | 500                 | -                   | 500                             |
| Family Violence                            | 1,025               | -                     | 1,025               | 1,025               | -                               |
| Maine Public Broadcasting                  | 100                 | -                     | 100                 | 100                 | -                               |
| Kennebec Valley Mental Health              | 1,600               | -                     | 1,600               | 1,600               | -                               |
| Red Cross                                  | 1,100               | -                     | 1,100               | 1,100               | -                               |
| Crisis Support Center                      | 755                 | -                     | 755                 | 755                 | -                               |
| United Cerebral Palsy                      | 1,000               | -                     | 1,000               | 1,000               | -                               |
| Big Brothers/ Big Sisters                  | 500                 | -                     | 500                 | 500                 | -                               |
|  | <u>28,984</u>       | <u>-</u>              | <u>28,984</u>       | <u>28,152</u>       | <u>832</u>                      |
| Unclassified:                              |                     |                       |                     |                     |                                 |
| General assistance                         | 6,000               | -                     | 6,000               | 409                 | 5,591                           |
| Six month budget installments              | 17,600              | -                     | 17,600              | 17,344              | 256                             |
|  | <u>23,600</u>       | <u>-</u>              | <u>23,600</u>       | <u>17,753</u>       | <u>5,847</u>                    |
| Education                                  |                     |                       |                     |                     |                                 |
|  | <u>1,708,722</u>    | <u>-</u>              | <u>1,708,722</u>    | <u>1,708,722</u>    | <u>-</u>                        |
| Transfers:                                 |                     |                       |                     |                     |                                 |
| Capital project funds                      | 134,500             | -                     | 134,500             | 134,500             | -                               |
| Special revenue funds                      | 7,100               | -                     | 7,100               | 7,100               | -                               |
|  | <u>141,600</u>      | <u>-</u>              | <u>141,600</u>      | <u>141,600</u>      | <u>-</u>                        |
| Overlay                                    |                     |                       |                     |                     |                                 |
|  | <u>25,255</u>       | <u>-</u>              | <u>25,255</u>       | <u>4,393</u>        | <u>20,862</u>                   |
| Total Expenditures                         | <u>\$ 2,917,757</u> | <u>\$ -</u>           | <u>\$ 2,917,757</u> | <u>\$ 2,845,402</u> | <u>\$ 72,355</u>                |

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

## TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

|   | Special<br>Revenue<br>Funds | Capital<br>Project<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---|-----------------------------|-----------------------------|--------------------|---|
| <b>ASSETS</b>   |                             |                             |                    |   |
| Cash and cash equivalents                                 | \$ 1,246                    | \$ 244,436                  | \$ 51,839          | \$ 297,521                              |
| Investments   | -                           | -                           | 14,722             | 14,722                                  |
| Accounts receivable (net of allowance for uncollectibles) | -                           | -                           | -                  | -                                       |
| Due from other funds                                      | 35,415                      | 268,563                     | 359                | 304,337                                 |
| <b>TOTAL ASSETS</b>                                       | <u>36,661</u>               | <u>\$ 512,999</u>           | <u>\$ 66,920</u>   | <u>\$ 616,580</u>                       |
| <b>LIABILITIES</b>  |                             |                             |                    |   |
| Accounts payable  | \$ -                        | \$ -                        | \$ -               | \$ -                                    |
| Due to other funds  | 3,084                       | -                           | -                  | 3,084                                   |
| <b>TOTAL LIABILITIES</b>                                  | <u>3,084</u>                | <u>-</u>                    | <u>-</u>           | <u>3,084</u>                            |
| <b>FUND BALANCES</b>                                      |                             |                             |                    |   |
| Nonspendable  | -                           | -                           | -                  | -                                       |
| Restricted  | -                           | -                           | 66,920             | 66,920                                  |
| Committed   | -                           | -                           | -                  | -                                       |
| Assigned  | 36,661                      | 512,999                     | -                  | 549,660                                 |
| Unassigned  | (3,084)                     | -                           | -                  | (3,084)                                 |
| <b>TOTAL FUND BALANCES</b>                                | <u>33,577</u>               | <u>512,999</u>              | <u>66,920</u>      | <u>613,496</u>                          |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                | <u>\$ 36,661</u>            | <u>\$ 512,999</u>           | <u>\$ 66,920</u>   | <u>\$ 616,580</u>                       |

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

## TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Special<br>Revenue<br>Funds | Capital<br>Project<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---|-----------------------------|-----------------------------|--------------------|---|
| REVENUES  |                             |                             |                    |   |
| Interest income                                 | \$ 4                        | \$ 5,834                    | \$ 150             | \$ 5,988                                |
| Intergovernmental                               | 588                         | -                           | -                  | 588                                     |
| Other income                                    | 88,189                      | 2,500                       | 6,633              | 97,322                                  |
| TOTAL REVENUES                                  | <u>88,781</u>               | <u>8,334</u>                | <u>6,783</u>       | <u>103,898</u>                          |
| EXPENDITURES                                    |                             |                             |                    |   |
| Capital outlay                                  | -                           | 235,201                     | -                  | 235,201                                 |
| Other   | 94,773                      | 17,324                      | 2,574              | 114,671                                 |
| TOTAL EXPENDITURES                              | <u>94,773</u>               | <u>252,525</u>              | <u>2,574</u>       | <u>349,872</u>                          |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | <u>(5,992)</u>              | <u>(244,191)</u>            | <u>4,209</u>       | <u>(245,974)</u>                        |
| OTHER FINANCING SOURCES (USES)                  |                             |                             |                    |   |
| Bond Proceeds                                   | -                           | 170,000                     | -                  | 170,000                                 |
| Operating transfers in                          | 7,100                       | 134,500                     | -                  | 141,600                                 |
| Operating transfers (out)                       | -                           | -                           | -                  | -                                       |
| TOTAL OTHER FINANCING<br>SOURCES (USES)         | <u>7,100</u>                | <u>304,500</u>              | <u>-</u>           | <u>311,600</u>                          |
| NET CHANGE IN FUND BALANCES                     | 1,108                       | 60,309                      | 4,209              | 65,626                                  |
| FUND BALANCES - JULY 1                          | <u>32,469</u>               | <u>452,690</u>              | <u>62,711</u>      | <u>547,870</u>                          |
| FUND BALANCES - JUNE 30                         | <u>\$ 33,577</u>            | <u>\$ 512,999</u>           | <u>\$ 66,920</u>   | <u>\$ 613,496</u>                       |

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

## TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS  
JUNE 30, 2014

|  | Fire<br>Ponds   | Comprehensive<br>Plan | Maine<br>State<br>Preamble | ADA<br>Compliance | Animal<br>Control | Pandemic<br>Supplies |
|--|-----------------|-----------------------|----------------------------|-------------------|-------------------|----------------------|
| <b>ASSETS</b>  |                 |                       |                            |                   |                   |                      |
| Cash and cash equivalents                                    | \$ -            | \$ -                  | \$ -                       | \$ -              | \$ -              | \$ -                 |
| Accounts receivable (net of<br>allowance for uncollectibles) | -               | -                     | -                          | -                 | -                 | -                    |
| Due from other funds   | 1,633           | 125                   | 966                        | 1,450             | 2,244             | 5,000                |
| <b>TOTAL ASSETS</b>  | <b>\$ 1,633</b> | <b>\$ 125</b>         | <b>\$ 966</b>              | <b>\$ 1,450</b>   | <b>\$ 2,244</b>   | <b>\$ 5,000</b>      |
| <b>LIABILITIES</b>   |                 |                       |                            |                   |                   |                      |
| Accounts payable   | \$ -            | \$ -                  | \$ -                       | \$ -              | \$ -              | \$ -                 |
| Due to other funds   | -               | -                     | -                          | -                 | -                 | -                    |
| <b>TOTAL LIABILITIES</b>                                     | <b>-</b>        | <b>-</b>              | <b>-</b>                   | <b>-</b>          | <b>-</b>          | <b>-</b>             |
| <b>FUND BALANCES</b>   |                 |                       |                            |                   |                   |                      |
| Nonspendable   | -               | -                     | -                          | -                 | -                 | -                    |
| Restricted   | -               | -                     | -                          | -                 | -                 | -                    |
| Committed  | -               | -                     | -                          | -                 | -                 | -                    |
| Assigned   | 1,633           | 125                   | 966                        | 1,450             | 2,244             | 5,000                |
| Unassigned   | -               | -                     | -                          | -                 | -                 | -                    |
| <b>TOTAL FUND BALANCES</b>                                   | <b>1,633</b>    | <b>125</b>            | <b>966</b>                 | <b>1,450</b>      | <b>2,244</b>      | <b>5,000</b>         |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b>               | <b>\$ 1,633</b> | <b>\$ 125</b>         | <b>\$ 966</b>              | <b>\$ 1,450</b>   | <b>\$ 2,244</b>   | <b>\$ 5,000</b>      |

|  | Conservation<br>Committee | Snow<br>Mobile | Wayne<br>Rescue | Muni<br>Building<br>Study | Farmers<br>Market |
|--|---------------------------|----------------|-----------------|---------------------------|-------------------|
| <b>ASSETS</b>  |                           |                |                 |                           |                   |
| Cash and cash equivalents                                    | \$ -                      | \$ -           | \$ -            | \$ -                      | \$ -              |
| Accounts receivable (net of<br>allowance for uncollectibles) | -                         | -              | -               | -                         | -                 |
| Due from other funds   | 812                       | -              | 200             | 800                       | 1,063             |
| <b>TOTAL ASSETS</b>  | <b>\$ 812</b>             | <b>\$ -</b>    | <b>\$ 200</b>   | <b>\$ 800</b>             | <b>\$ 1,063</b>   |
| <b>LIABILITIES</b>   |                           |                |                 |                           |                   |
| Accounts payable   | \$ -                      | \$ -           | \$ -            | \$ -                      | \$ -              |
| Due to other funds   | -                         | -              | -               | -                         | -                 |
| <b>TOTAL LIABILITIES</b>                                     | <b>-</b>                  | <b>-</b>       | <b>-</b>        | <b>-</b>                  | <b>-</b>          |
| <b>FUND BALANCES</b>   |                           |                |                 |                           |                   |
| Nonspendable   | -                         | -              | -               | -                         | -                 |
| Restricted   | -                         | -              | -               | -                         | -                 |
| Committed  | -                         | -              | -               | -                         | -                 |
| Assigned   | 812                       | -              | 200             | 800                       | 1,063             |
| Unassigned   | -                         | -              | -               | -                         | -                 |
| <b>TOTAL FUND BALANCES</b>                                   | <b>812</b>                | <b>-</b>       | <b>200</b>      | <b>800</b>                | <b>1,063</b>      |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b>               | <b>\$ 812</b>             | <b>\$ -</b>    | <b>\$ 200</b>   | <b>\$ 800</b>             | <b>\$ 1,063</b>   |

## TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS  
JUNE 30, 2014

|  | Wayne<br>History<br>Project | Andro<br>Lake<br>Improvement | Ladd Rec<br>Center<br>Operations | Boat<br>Launch | Soccer          |
|--|-----------------------------|------------------------------|----------------------------------|----------------|-----------------|
| <b>ASSETS</b>  |                             |                              |                                  |                |                 |
| Cash and cash equivalents                                    | \$ -                        | \$ -                         | \$ -                             | \$ -           | \$ -            |
| Accounts receivable (net of<br>allowance for uncollectibles) | -                           | -                            | -                                | -              | -               |
| Due from other funds   | 3,973                       | 876                          | 13,239                           | -              | 1,715           |
| <b>TOTAL ASSETS</b>  | <b>\$ 3,973</b>             | <b>\$ 876</b>                | <b>\$ 13,239</b>                 | <b>\$ -</b>    | <b>\$ 1,715</b> |
| <b>LIABILITIES</b>   |                             |                              |                                  |                |                 |
| Accounts payable   | \$ -                        | \$ -                         | \$ -                             | \$ -           | \$ -            |
| Due to other funds   | -                           | -                            | -                                | 3,084          | -               |
| <b>TOTAL LIABILITIES</b>                                     | <b>-</b>                    | <b>-</b>                     | <b>-</b>                         | <b>3,084</b>   | <b>-</b>        |
| <b>FUND BALANCES</b>   |                             |                              |                                  |                |                 |
| Nonspendable   | -                           | -                            | -                                | -              | -               |
| Restricted   | -                           | -                            | -                                | -              | -               |
| Committed  | -                           | -                            | -                                | -              | -               |
| Assigned   | 3,973                       | 876                          | 13,239                           | -              | 1,715           |
| Unassigned   | -                           | -                            | -                                | (3,084)        | -               |
| <b>TOTAL FUND BALANCES</b>                                   | <b>3,973</b>                | <b>876</b>                   | <b>13,239</b>                    | <b>(3,084)</b> | <b>1,715</b>    |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b>               | <b>\$ 3,973</b>             | <b>\$ 876</b>                | <b>\$ 13,239</b>                 | <b>\$ -</b>    | <b>\$ 1,715</b> |

|  | Softball      | Baseball      | Cemetery<br>Lot Sales | Community<br>Directory | North Wayne<br>School House | Totals           |
|--|---------------|---------------|-----------------------|------------------------|-----------------------------|------------------|
| <b>ASSETS</b>  |               |               |                       |                        |                             |                  |
| Cash and cash equivalents                                    | \$ -          | \$ -          | \$ -                  | \$ -                   | \$ 1,246                    | \$ 1,246         |
| Accounts receivable (net of<br>allowance for uncollectibles) | -             | -             | -                     | -                      | -                           | -                |
| Due from other funds   | 469           | 285           | 550                   | 15                     | -                           | 35,415           |
| <b>TOTAL ASSETS</b>  | <b>\$ 469</b> | <b>\$ 285</b> | <b>\$ 550</b>         | <b>\$ 15</b>           | <b>\$ 1,246</b>             | <b>36,661</b>    |
| <b>LIABILITIES</b>   |               |               |                       |                        |                             |                  |
| Accounts payable   | \$ -          | \$ -          | \$ -                  | \$ -                   | \$ -                        | \$ -             |
| Due to other funds   | -             | -             | -                     | -                      | -                           | 3,084            |
| <b>TOTAL LIABILITIES</b>                                     | <b>-</b>      | <b>-</b>      | <b>-</b>              | <b>-</b>               | <b>-</b>                    | <b>3,084</b>     |
| <b>FUND BALANCES</b>   |               |               |                       |                        |                             |                  |
| Nonspendable   | -             | -             | -                     | -                      | -                           | -                |
| Restricted   | -             | -             | -                     | -                      | -                           | -                |
| Committed  | -             | -             | -                     | -                      | -                           | -                |
| Assigned   | 469           | 285           | 550                   | 15                     | 1,246                       | 36,661           |
| Unassigned   | -             | -             | -                     | -                      | -                           | (3,084)          |
| <b>TOTAL FUND BALANCES</b>                                   | <b>469</b>    | <b>285</b>    | <b>550</b>            | <b>15</b>              | <b>1,246</b>                | <b>33,577</b>    |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b>               | <b>\$ 469</b> | <b>\$ 285</b> | <b>\$ 550</b>         | <b>\$ 15</b>           | <b>\$ 1,246</b>             | <b>\$ 36,661</b> |

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

## TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUES FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

|   | Fire<br>Ponds | Comprehensive<br>Plan | Maine<br>State<br>Preamble | ADA<br>Compliance | Animal<br>Control | Pandemic<br>Supplies |
|---|---------------|-----------------------|----------------------------|-------------------|-------------------|----------------------|
| REVENUES  |               |                       |                            |                   |                   |                      |
| Interest income                                 | \$ -          | \$ -                  | \$ -                       | \$ -              | \$ -              | \$ -                 |
| Intergovernmental                               | -             | -                     | -                          | -                 | -                 | -                    |
| Other income                                    | -             | -                     | -                          | -                 | -                 | -                    |
| TOTAL REVENUES                                  | -             | -                     | -                          | -                 | -                 | -                    |
| EXPENDITURES                                    |               |                       |                            |                   |                   |                      |
| Capital outlay                                  | -             | -                     | -                          | -                 | -                 | -                    |
| Other   | -             | -                     | -                          | -                 | -                 | -                    |
| TOTAL EXPENDITURES                              | -             | -                     | -                          | -                 | -                 | -                    |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -             | -                     | -                          | -                 | -                 | -                    |
| OTHER FINANCING SOURCES (USES)                  |               |                       |                            |                   |                   |                      |
| Operating transfers in                          | -             | -                     | -                          | -                 | -                 | -                    |
| Operating transfers (out)                       | -             | -                     | -                          | -                 | -                 | -                    |
| TOTAL OTHER FINANCING SOURCES<br>(USES)         | -             | -                     | -                          | -                 | -                 | -                    |
| NET CHANGE IN FUND BALANCES                     | -             | -                     | -                          | -                 | -                 | -                    |
| FUND BALANCES - JULY 1                          | 1,633         | 125                   | 966                        | 1,450             | 2,244             | 5,000                |
| FUND BALANCES - JUNE 30                         | \$ 1,633      | \$ 125                | \$ 966                     | \$ 1,450          | \$ 2,244          | \$ 5,000             |

|   | Conservation<br>Committee | Snow<br>Mobile | Wayne<br>Rescue | Muni<br>Building<br>Study | Farmers<br>Market |
|---|---------------------------|----------------|-----------------|---------------------------|-------------------|
| REVENUES  |                           |                |                 |                           |                   |
| Interest income                                 | \$ -                      | \$ 4           | \$ -            | \$ -                      | \$ -              |
| Intergovernmental                               | -                         | 588            | -               | -                         | -                 |
| Other income                                    | -                         | -              | -               | -                         | 587               |
| TOTAL REVENUES                                  | -                         | 592            | -               | -                         | 587               |
| EXPENDITURES                                    |                           |                |                 |                           |                   |
| Capital outlay                                  | -                         | -              | -               | -                         | -                 |
| Other   | -                         | 7,133          | -               | -                         | 96                |
| TOTAL EXPENDITURES                              | -                         | 7,133          | -               | -                         | 96                |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -                         | (6,541)        | -               | -                         | 491               |
| OTHER FINANCING SOURCES (USES)                  |                           |                |                 |                           |                   |
| Operating transfers in                          | -                         | -              | -               | -                         | -                 |
| Operating transfers (out)                       | -                         | -              | -               | -                         | -                 |
| TOTAL OTHER FINANCING SOURCES<br>(USES)         | -                         | -              | -               | -                         | -                 |
| NET CHANGE IN FUND BALANCES                     | -                         | (6,541)        | -               | -                         | 491               |
| FUND BALANCES - JULY 1                          | 812                       | 6,541          | 200             | 800                       | 572               |
| FUND BALANCES - JUNE 30                         | \$ 812                    | \$ -           | \$ 200          | \$ 800                    | \$ 1,063          |



## TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUES FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

|   | Wayne<br>History<br>Project | Andro<br>Lake<br>Improvement | Ladd Rec<br>Center<br>Operations | Boat<br>Launch | Soccer   |
|---|-----------------------------|------------------------------|----------------------------------|----------------|----------|
| REVENUES  |                             |                              |                                  |                |          |
| Interest income                                 | \$ -                        | \$ -                         | \$ -                             | \$ -           | \$ -     |
| Intergovernmental                               | -                           | -                            | -                                | -              | -        |
| Other income                                    | -                           | -                            | 81,277                           | 1,000          | 2,060    |
| TOTAL REVENUES                                  | -                           | -                            | 81,277                           | 1,000          | 2,060    |
| EXPENDITURES                                    |                             |                              |                                  |                |          |
| Capital outlay                                  | -                           | -                            | -                                | -              | -        |
| Other   | -                           | -                            | 83,415                           | 2,584          | 512      |
| TOTAL EXPENDITURES                              | -                           | -                            | 83,415                           | 2,584          | 512      |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -                           | -                            | (2,138)                          | (1,584)        | 1,548    |
| OTHER FINANCING SOURCES (USES)                  |                             |                              |                                  |                |          |
| Operating transfers in                          | -                           | -                            | 6,600                            | -              | 167      |
| Operating transfers (out)                       | -                           | -                            | -                                | -              | -        |
| TOTAL OTHER FINANCING SOURCES<br>(USES)         | -                           | -                            | 6,600                            | -              | 167      |
| NET CHANGE IN FUND BALANCES                     | -                           | -                            | 4,462                            | (1,584)        | 1,715    |
| FUND BALANCES - JULY 1                          | 3,973                       | 876                          | 8,777                            | (1,500)        | -        |
| FUND BALANCES - JUNE 30                         | \$ 3,973                    | \$ 876                       | \$ 13,239                        | \$ (3,084)     | \$ 1,715 |

|   | Softball | Baseball | Cemetery<br>Lot Sales | Community<br>Directory | North Wayne<br>School House | Totals    |
|---|----------|----------|-----------------------|------------------------|-----------------------------|-----------|
| REVENUES  |          |          |                       |                        |                             |           |
| Interest income                                 | \$ -     | \$ -     | \$ -                  | \$ -                   | \$ -                        | \$ 4      |
| Intergovernmental                               | -        | -        | -                     | -                      | -                           | 588       |
| Other income                                    | 512      | 510      | 550                   | 15                     | 1,678                       | 88,189    |
| TOTAL REVENUES                                  | 512      | 510      | 550                   | 15                     | 1,678                       | 88,781    |
| EXPENDITURES                                    |          |          |                       |                        |                             |           |
| Capital outlay                                  | -        | -        | -                     | -                      | -                           | -         |
| Other   | 210      | 391      | -                     | -                      | 432                         | 94,773    |
| TOTAL EXPENDITURES                              | 210      | 391      | -                     | -                      | 432                         | 94,773    |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | 302      | 119      | 550                   | 15                     | 1,246                       | (5,992)   |
| OTHER FINANCING SOURCES (USES)                  |          |          |                       |                        |                             |           |
| Operating transfers in                          | 167      | 166      | -                     | -                      | -                           | 7,100     |
| Operating transfers (out)                       | -        | -        | -                     | -                      | -                           | -         |
| TOTAL OTHER FINANCING SOURCES<br>(USES)         | 167      | 166      | -                     | -                      | -                           | 7,100     |
| NET CHANGE IN FUND BALANCES                     | 469      | 285      | 550                   | 15                     | 1,246                       | 1,108     |
| FUND BALANCES - JULY 1                          | -        | -        | -                     | -                      | -                           | 32,469    |
| FUND BALANCES - JUNE 30                         | \$ 469   | \$ 285   | \$ 550                | \$ 15                  | \$ 1,246                    | \$ 33,577 |

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

## Capital Project Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

## TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2014

|   | Transfer<br>Station  | Voting<br>Machine   | Road<br>Reserve         | Fire<br>Truck<br>Reserve      | Sand/Salt<br>Shed        |                            |                   |
|---|----------------------|---------------------|-------------------------|-------------------------------|--------------------------|----------------------------|-------------------|
| <b>ASSETS</b>   |                      |                     |                         |                               |                          |                            |                   |
| Cash and cash equivalents                                 | \$ -                 | \$ -                | \$ -                    | \$ 244,436                    | \$ -                     |                            |                   |
| Accounts receivable (net of allowance for uncollectibles) | -                    | -                   | -                       | -                             | -                        |                            |                   |
| Due from other funds                                      | 73,572               | 6,500               | 2,515                   | 40,250                        | 2,918                    |                            |                   |
| <b>TOTAL ASSETS</b>                                       | <b>\$ 73,572</b>     | <b>\$ 6,500</b>     | <b>\$ 2,515</b>         | <b>\$ 284,686</b>             | <b>\$ 2,918</b>          |                            |                   |
| <b>LIABILITIES</b>  |                      |                     |                         |                               |                          |                            |                   |
| Accounts payable  | \$ -                 | \$ -                | \$ -                    | \$ -                          | \$ -                     |                            |                   |
| Due to other funds  | -                    | -                   | -                       | -                             | -                        |                            |                   |
| <b>TOTAL LIABILITIES</b>                                  | <b>-</b>             | <b>-</b>            | <b>-</b>                | <b>-</b>                      | <b>-</b>                 |                            |                   |
| <b>FUND BALANCES</b>                                      |                      |                     |                         |                               |                          |                            |                   |
| Nonspendable  | -                    | -                   | -                       | -                             | -                        |                            |                   |
| Restricted  | -                    | -                   | -                       | -                             | -                        |                            |                   |
| Committed   | -                    | -                   | -                       | -                             | -                        |                            |                   |
| Assigned  | 73,572               | 6,500               | 2,515                   | 284,686                       | 2,918                    |                            |                   |
| Unassigned  | -                    | -                   | -                       | -                             | -                        |                            |                   |
| <b>TOTAL FUND BALANCES</b>                                | <b>73,572</b>        | <b>6,500</b>        | <b>2,515</b>            | <b>284,686</b>                | <b>2,918</b>             |                            |                   |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                |                      |                     |                         |                               |                          |                            |                   |
|   | <b>\$ 73,572</b>     | <b>\$ 6,500</b>     | <b>\$ 2,515</b>         | <b>\$ 284,686</b>             | <b>\$ 2,918</b>          |                            |                   |
|   | Paving<br>Reserve    | Town<br>House       | Building<br>Maintenance | Fire<br>Station<br>Addition   | Lord Road<br>Paving      | Foot<br>Bridge             |                   |
| <b>ASSETS</b>   |                      |                     |                         |                               |                          |                            |                   |
| Cash and cash equivalents                                 | \$ -                 | \$ -                | \$ -                    | \$ -                          | \$ -                     | \$ -                       |                   |
| Accounts receivable (net of allowance for uncollectibles) | -                    | -                   | -                       | -                             | -                        | -                          |                   |
| Due from other funds                                      | 51,855               | -                   | 152                     | 1,592                         | 30,411                   | 3,767                      |                   |
| <b>TOTAL ASSETS</b>                                       | <b>\$ 51,855</b>     | <b>\$ -</b>         | <b>\$ 152</b>           | <b>\$ 1,592</b>               | <b>\$ 30,411</b>         | <b>\$ 3,767</b>            |                   |
| <b>LIABILITIES</b>  |                      |                     |                         |                               |                          |                            |                   |
| Accounts payable  | \$ -                 | \$ -                | \$ -                    | \$ -                          | \$ -                     | \$ -                       |                   |
| Due to other funds  | -                    | -                   | -                       | -                             | -                        | -                          |                   |
| <b>TOTAL LIABILITIES</b>                                  | <b>-</b>             | <b>-</b>            | <b>-</b>                | <b>-</b>                      | <b>-</b>                 | <b>-</b>                   |                   |
| <b>FUND BALANCES</b>                                      |                      |                     |                         |                               |                          |                            |                   |
| Nonspendable  | -                    | -                   | -                       | -                             | -                        | -                          |                   |
| Restricted  | -                    | -                   | -                       | -                             | -                        | -                          |                   |
| Committed   | -                    | -                   | -                       | -                             | -                        | -                          |                   |
| Assigned  | 51,855               | -                   | 152                     | 1,592                         | 30,411                   | 3,767                      |                   |
| Unassigned  | -                    | -                   | -                       | -                             | -                        | -                          |                   |
| <b>TOTAL FUND BALANCES</b>                                | <b>51,855</b>        | <b>-</b>            | <b>152</b>              | <b>1,592</b>                  | <b>30,411</b>            | <b>3,767</b>               |                   |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                |                      |                     |                         |                               |                          |                            |                   |
|   | <b>\$ 51,855</b>     | <b>\$ -</b>         | <b>\$ 152</b>           | <b>\$ 1,592</b>               | <b>\$ 30,411</b>         | <b>\$ 3,767</b>            |                   |
|   | Hardscrabble<br>Road | Lovejoy<br>Pond Dam | Land &<br>Buildings     | Cemetery<br>Stone<br>Cleaning | Future<br>Town<br>Office | Besse<br>Road<br>Chip Seal | Totals            |
| <b>ASSETS</b>   |                      |                     |                         |                               |                          |                            |                   |
| Cash and cash equivalents                                 | \$ -                 | \$ -                | \$ -                    | \$ -                          | \$ -                     | \$ -                       | \$ 244,436        |
| Accounts receivable (net of allowance for uncollectibles) | -                    | -                   | -                       | -                             | -                        | -                          | -                 |
| Due from other funds                                      | 2,811                | 18,184              | 6,836                   | 7,400                         | 15,000                   | 4,800                      | 268,563           |
| <b>TOTAL ASSETS</b>                                       | <b>\$ 2,811</b>      | <b>\$ 18,184</b>    | <b>\$ 6,836</b>         | <b>\$ 7,400</b>               | <b>\$ 15,000</b>         | <b>\$ 4,800</b>            | <b>\$ 512,999</b> |
| <b>LIABILITIES</b>  |                      |                     |                         |                               |                          |                            |                   |
| Accounts payable  | \$ -                 | \$ -                | \$ -                    | \$ -                          | \$ -                     | \$ -                       | \$ -              |
| Due to other funds  | -                    | -                   | -                       | -                             | -                        | -                          | -                 |
| <b>TOTAL LIABILITIES</b>                                  | <b>-</b>             | <b>-</b>            | <b>-</b>                | <b>-</b>                      | <b>-</b>                 | <b>-</b>                   | <b>-</b>          |
| <b>FUND BALANCES</b>                                      |                      |                     |                         |                               |                          |                            |                   |
| Nonspendable  | -                    | -                   | -                       | -                             | -                        | -                          | -                 |
| Restricted  | -                    | -                   | -                       | -                             | -                        | -                          | -                 |
| Committed   | -                    | -                   | -                       | -                             | -                        | -                          | -                 |
| Assigned  | 2,811                | 18,184              | 6,836                   | 7,400                         | 15,000                   | 4,800                      | 512,999           |
| Unassigned  | -                    | -                   | -                       | -                             | -                        | -                          | -                 |
| <b>TOTAL FUND BALANCES</b>                                | <b>2,811</b>         | <b>18,184</b>       | <b>6,836</b>            | <b>7,400</b>                  | <b>15,000</b>            | <b>4,800</b>               | <b>512,999</b>    |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                |                      |                     |                         |                               |                          |                            |                   |
|   | <b>\$ 2,811</b>      | <b>\$ 18,184</b>    | <b>\$ 6,836</b>         | <b>\$ 7,400</b>               | <b>\$ 15,000</b>         | <b>\$ 4,800</b>            | <b>\$ 512,999</b> |

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

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Transfer<br>Station | Voting<br>Machine | Road<br>Reserve | Fire<br>Truck<br>Reserve | Sand/Salt<br>Shed |
|---|---------------------|-------------------|-----------------|--------------------------|-------------------|
| REVENUES  |                     |                   |                 |                          |                   |
| Interest income                                 | \$ -                | \$ -              | \$ -            | \$ 1,032                 | \$ -              |
| Other income                                    | -                   | -                 | -               | -                        | -                 |
| TOTAL REVENUES                                  | -                   | -                 | -               | 1,032                    | -                 |
| EXPENDITURES                                    |                     |                   |                 |                          |                   |
| Capital outlay                                  | -                   | -                 | 228,954         | 6,247                    | -                 |
| Other   | -                   | -                 | -               | 4,169                    | -                 |
| TOTAL EXPENDITURES                              | -                   | -                 | 228,954         | 10,416                   | -                 |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -                   | -                 | (228,954)       | (9,384)                  | -                 |
| OTHER FINANCING SOURCES (USES)                  |                     |                   |                 |                          |                   |
| Bond proceeds                                   | -                   | -                 | 170,000         | -                        | -                 |
| Operating transfers in                          | -                   | -                 | 60,000          | 15,000                   | -                 |
| Operating transfers (out)                       | -                   | -                 | -               | -                        | -                 |
| TOTAL OTHER FINANCING SOURCES (USES)            | -                   | -                 | 230,000         | 15,000                   | -                 |
| NET CHANGE IN FUND BALANCES                     | -                   | -                 | 1,046           | 5,616                    | -                 |
| FUND BALANCES - JULY 1                          | 73,572              | 6,500             | 1,469           | 279,070                  | 2,918             |
| FUND BALANCES - JUNE 30                         | \$ 73,572           | \$ 6,500          | \$ 2,515        | \$ 284,686               | \$ 2,918          |

|   | Paving<br>Reserve | Town<br>House | Building<br>Maintenance | Fire<br>Station<br>Addition | Lord Road<br>Paving | Foot<br>Bridge |
|---|-------------------|---------------|-------------------------|-----------------------------|---------------------|----------------|
| REVENUES  |                   |               |                         |                             |                     |                |
| Interest income                                 | \$ -              | \$ -          | \$ -                    | \$ -                        | \$ -                | \$ -           |
| Other income                                    | -                 | 2,500         | -                       | -                           | -                   | -              |
| TOTAL REVENUES                                  | -                 | 2,500         | -                       | -                           | -                   | -              |
| EXPENDITURES                                    |                   |               |                         |                             |                     |                |
| Capital outlay                                  | -                 | -             | -                       | -                           | -                   | -              |
| Other   | -                 | 6,707         | -                       | -                           | -                   | 733            |
| TOTAL EXPENDITURES                              | -                 | 6,707         | -                       | -                           | -                   | 733            |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -                 | (4,207)       | -                       | -                           | -                   | (733)          |
| OTHER FINANCING SOURCES (USES)                  |                   |               |                         |                             |                     |                |
| Bond proceeds                                   | -                 | -             | -                       | -                           | -                   | -              |
| Operating transfers in                          | 30,000            | -             | -                       | -                           | -                   | 1,500          |
| Operating transfers (out)                       | -                 | -             | -                       | -                           | -                   | -              |
| TOTAL OTHER FINANCING SOURCES (USES)            | 30,000            | -             | -                       | -                           | -                   | 1,500          |
| NET CHANGE IN FUND BALANCES                     | 30,000            | (4,207)       | -                       | -                           | -                   | 767            |
| FUND BALANCES - JULY 1                          | 21,855            | 4,207         | 152                     | 1,592                       | 30,411              | 3,000          |
| FUND BALANCES - JUNE 30                         | \$ 51,855         | \$ -          | \$ 152                  | \$ 1,592                    | \$ 30,411           | \$ 3,767       |

|   | Hardscabble<br>Road | Lovejoy<br>Pond Dam | Land &<br>Buildings | Cemetery<br>Stone<br>Cleaning | Future<br>Town<br>Office | Besse<br>Road<br>Chip Seal | Totals     |
|---|---------------------|---------------------|---------------------|-------------------------------|--------------------------|----------------------------|------------|
| REVENUES  |                     |                     |                     |                               |                          |                            |            |
| Interest income                                 | \$ -                | \$ -                | \$ 2                | \$ -                          | \$ -                     | \$ 4,800                   | \$ 5,834   |
| Other income                                    | -                   | -                   | -                   | -                             | -                        | -                          | 2,500      |
| TOTAL REVENUES                                  | -                   | -                   | 2                   | -                             | -                        | 4,800                      | 8,334      |
| EXPENDITURES                                    |                     |                     |                     |                               |                          |                            |            |
| Capital outlay                                  | -                   | -                   | -                   | -                             | -                        | -                          | 235,201    |
| Other   | -                   | 1,984               | 3,731               | -                             | -                        | -                          | 17,324     |
| TOTAL EXPENDITURES                              | -                   | 1,984               | 3,731               | -                             | -                        | -                          | 252,525    |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -                   | (1,984)             | (3,729)             | -                             | -                        | 4,800                      | (244,191)  |
| OTHER FINANCING SOURCES (USES)                  |                     |                     |                     |                               |                          |                            |            |
| Bond proceeds                                   | -                   | -                   | -                   | -                             | -                        | -                          | 170,000    |
| Operating transfers in                          | -                   | -                   | 10,500              | 2,500                         | 15,000                   | -                          | 134,500    |
| Operating transfers (out)                       | -                   | -                   | -                   | -                             | -                        | -                          | -          |
| TOTAL OTHER FINANCING SOURCES (USES)            | -                   | -                   | 10,500              | 2,500                         | 15,000                   | -                          | 304,500    |
| NET CHANGE IN FUND BALANCES                     | -                   | (1,984)             | 6,771               | 2,500                         | 15,000                   | 4,800                      | 60,309     |
| FUND BALANCES - JULY 1                          | 2,811               | 20,168              | 65                  | 4,900                         | -                        | -                          | 452,690    |
| FUND BALANCES - JUNE 30                         | \$ 2,811            | \$ 18,184           | \$ 6,836            | \$ 7,400                      | \$ 15,000                | \$ 4,800                   | \$ 512,999 |

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

## Permanent Funds

Permanent funds are used to account for assets held by the Town of Wayne, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes.

## TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS  
JUNE 30, 2014

|  | Jaworksi<br>Fund | Ladd<br>Recreation | Ruth<br>Lee     | Ladd<br>Special  | Totals           |
|--|------------------|--------------------|-----------------|------------------|------------------|
| <b>ASSETS</b>                                  |                  |                    |                 |                  |                  |
| Cash and cash equivalents                      | \$ 1,139         | \$ 21,151          | \$ 8,461        | \$ 21,088        | \$ 51,839        |
| Investments                                    | -                | 14,722             | -               | -                | 14,722           |
| Due from other funds                           | -                | -                  | -               | 359              | 359              |
| <b>TOTAL ASSETS</b>                            | <b>\$ 1,139</b>  | <b>\$ 35,873</b>   | <b>\$ 8,461</b> | <b>\$ 21,447</b> | <b>\$ 66,920</b> |
| <b>LIABILITIES</b>                             |                  |                    |                 |                  |                  |
| Due to other funds                             | \$ -             | \$ -               | \$ -            | \$ -             | \$ -             |
| <b>TOTAL LIABILITIES</b>                       | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>         |
| <b>FUND BALANCES</b>                           |                  |                    |                 |                  |                  |
| Nonspendable                                   | -                | -                  | -               | -                | -                |
| Restricted                                     | 1,139            | 35,873             | 8,461           | 21,447           | 66,920           |
| Committed                                      | -                | -                  | -               | -                | -                |
| Assigned                                       | -                | -                  | -               | -                | -                |
| Unassigned                                     | -                | -                  | -               | -                | -                |
| <b>TOTAL FUND BALANCES</b>                     | <b>1,139</b>     | <b>35,873</b>      | <b>8,461</b>    | <b>21,447</b>    | <b>66,920</b>    |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b> | <b>\$ 1,139</b>  | <b>\$ 35,873</b>   | <b>\$ 8,461</b> | <b>\$ 21,447</b> | <b>\$ 66,920</b> |

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

## TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Jaworksi<br>Fund | Ladd<br>Recreation | Ruth<br>Lee     | Ladd<br>Special  | Totals           |
|---|------------------|--------------------|-----------------|------------------|------------------|
| <b>REVENUES</b>   |                  |                    |                 |                  |                  |
| Interest income   | \$ 2             | \$ 104             | \$ 13           | \$ 31            | \$ 150           |
| Other income  | -                | 5,500              | -               | 1,133            | 6,633            |
| <b>TOTAL REVENUES</b>                                   | <b>2</b>         | <b>5,604</b>       | <b>13</b>       | <b>1,164</b>     | <b>6,783</b>     |
| <b>EXPENDITURES</b>                                     |                  |                    |                 |                  |                  |
| Other   | -                | 1,800              | -               | 774              | 2,574            |
| <b>TOTAL EXPENDITURES</b>                               | <b>-</b>         | <b>1,800</b>       | <b>-</b>        | <b>774</b>       | <b>2,574</b>     |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <b>2</b>         | <b>3,804</b>       | <b>13</b>       | <b>390</b>       | <b>4,209</b>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                  |                    |                 |                  |                  |
| Operating transfers in                                  | -                | -                  | -               | -                | -                |
| Operating transfers (out)                               | -                | -                  | -               | -                | -                |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>        | <b>-</b>         | <b>-</b>         |
| <b>NET CHANGE IN FUND BALANCES</b>                      | <b>2</b>         | <b>3,804</b>       | <b>13</b>       | <b>390</b>       | <b>4,209</b>     |
| <b>FUND BALANCES - JULY 1</b>                           | <b>1,137</b>     | <b>32,069</b>      | <b>8,448</b>    | <b>21,057</b>    | <b>62,711</b>    |
| <b>FUND BALANCES - JUNE 30</b>                          | <b>\$ 1,139</b>  | <b>\$ 35,873</b>   | <b>\$ 8,461</b> | <b>\$ 21,447</b> | <b>\$ 66,920</b> |

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

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

## TOWN OF WAYNE, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2014

|                                     | Land and<br>Non-depreciable<br>Assets | Buildings,<br>Building Improvements<br>& Land Improvements | Furniture,<br>Fixtures,<br>Equipment<br>& Vehicles | Infrastructure      | Totals              |
|-------------------------------------|---------------------------------------|--|--|---------------------|---------------------|
| General government                  | \$ 190,000                            | \$ 132,379   | \$ -   | \$ 574,241          | \$ 896,620          |
| Public safety                       | 40,000                                | 263,497  | 447,138  | -                   | 750,635             |
| Public works                        | -                                     | -  | -  | 4,123,861           | 4,123,861           |
| Recreation                          | 100,000                               | 259,038  | 22,617   | -                   | 381,655             |
| Cemeteries                          | 210,000                               | -  | -  | -                   | 210,000             |
| Town-wide                           | 165,000                               | -  | -  | -                   | 165,000             |
| <b>Total General Capital Assets</b> | <b>705,000</b>                        | <b>654,914</b>   | <b>469,755</b>                                     | <b>4,698,102</b>    | <b>6,527,771</b>    |
| Less: Accumulated Depreciation      | -                                     | (398,013)  | (405,965)  | (3,122,177)         | (3,926,155)         |
| <b>Net General Capital Assets</b>   | <b>\$ 705,000</b>                     | <b>\$ 256,901</b>  | <b>\$ 63,790</b>                                   | <b>\$ 1,575,925</b> | <b>\$ 2,601,616</b> |

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

## TOWN OF WAYNE, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2014

|                                     | General<br>Capital<br>Assets<br>7/1/13 | Additions         | Deletions   | General<br>Capital<br>Assets<br>6/30/14 |
|-------------------------------------|--|-------------------|-------------|---|
| General government                  | \$ 896,620                             | \$ -              | \$ -        | \$ 896,620                              |
| Public safety                       | 744,388                                | 6,247             | -           | 750,635                                 |
| Public works                        | 3,894,907                              | 228,954           | -           | 4,123,861                               |
| Recreation                          | 381,655                                | -                 | -           | 381,655                                 |
| Cemeteries                          | 210,000                                | -                 | -           | 210,000                                 |
| Town-wide                           | 165,000                                | -                 | -           | 165,000                                 |
| <b>Total General Capital Assets</b> | <b>6,292,570</b>                       | <b>235,201</b>    | <b>-</b>    | <b>6,527,771</b>                        |
| Less: Accumulated Depreciation      | (3,843,633)                            | (82,522)          | -           | (3,926,155)                             |
| <b>Net General Capital Assets</b>   | <b>\$ 2,448,937</b>                    | <b>\$ 152,679</b> | <b>\$ -</b> | <b>\$ 2,601,616</b>                     |

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



TOWN OF WAYNE  
2014 ANNUAL TOWN MEETING MINUTES

STATE OF MAINE  
KENNEBEC, SS

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

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on Tuesday June 10, 2014 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 11, 2014 to act on Article 3 to end of Warrant.

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

**TIM MILLS, elected Moderator**  
**DOUG STEVENSON, appointed Deputy Moderator**

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

- Two Selectman, 3-year terms

**GARY KENNY**  
**DON WELSH**

- One Regional School Unit Board of Trustee Member, 3-year term

**DICK SPENCER, Ph.D.**

- One Regional School Unit Board of Trustee Member, 3-year term (1-year remaining)

**GARY CARR**

- One Local School Committee, 3-year term

**GARY CARR**

**Lincoln Ladd presented the Helen Healy Hicks Award for outstanding citizenship, commitment, and volunteerism within the community to the following residents:**

- **Judy Danielson**
- **Ken Bate**

Gary Kenny presented the Spirit of America Award for their tremendous commitment and volunteerism to the Town to the following residents:

- Ray Giglio
- Robert Stephenson

Gary Kenny presented the Annual Town Report dedication to the following residents:

- Margaret Knight
- Bea Horne
- Betty Bennett
- Neala Jennings

**A motion was approved to allow a non-resident and Town Manager Aaron Chrostowsky to speak at the Annual Town Meeting.**

**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. **PASSED**

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

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

**ARTICLE 6.** 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. **PASSED**

**A motion was approved to allow the Deputy Moderator to suspend the reading of the articles.**

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

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

| General Admin.                  | Approved<br>FY 13 / 14 | BUDGET<br>FY 14 / 15 |
|---------------------------------|------------------------|----------------------|
| Selectmen's Stipend             | \$7,162                | \$7,162              |
| Town Manager Salary             | \$44,500               | \$45,390             |
| Tax Collector wages             | \$20,800               | \$20,050             |
| Town Clerk wages                | \$20,800               | \$21,216             |
| Meeting Recording Clerk wages   | \$1,156                | \$1,179              |
| Office Clerk wages              | \$1,000                | \$1,000              |
| Special Project wages           | \$2,000                | \$0                  |
| Treasurer stipend               | \$3,000                | \$3,000              |
| Bookkeeper stipend              | \$6,500                | \$0                  |
| Social Security/ Medicare Match | \$8,026                | \$7,573              |
| Disability                      | \$751                  | \$863                |
| Retirement                      | \$3,265                | \$4,430              |
| Health Insurance                | \$30,964               | \$31,905             |
| Dues (MMA & KVCOG)              | \$2,200                | \$4,826              |
| Contingent                      | \$4,000                | \$5,000              |
| Legal                           | \$15,000               | \$15,000             |
| Office Expense                  | \$4,000                | \$4,000              |
| Travel Expense                  | \$2,500                | \$2,000              |
| Training Expense                | \$4,000                | \$4,000              |
| Audit Reporting                 | \$4,800                | \$7,100              |
| Monthly Bank Fees               | \$500                  | \$0                  |
| Telephone                       | \$ 2,800               | \$ 2,800             |
| Tax Administration              | \$2,500                | \$4,000              |
| Capital                         | \$4,000                | \$0                  |
| Insurance                       | \$19,044               | \$20,000             |
| Computer maintenance            | \$4,000                | \$2,000              |
| Website management              | \$750                  | \$750                |
| Computer software (Trio)        | \$7,000                | \$8,000              |
| Copier lease & maintenance      | \$2,500                | \$2,000              |
| Maintenance & Repair            | \$2,000                | \$1,000              |
| Town Report                     | \$1,200                | \$1,000              |
| Sunshine Fund                   | \$200                  | \$200                |
| Town Office Rent                | \$6,900                | \$6,700              |
| Subtotal                        | \$239,818              | \$234,144            |

Select Board Recommends: \$234,144

Budget Committee Recommends: \$234,144

**PASSED**

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

**Total Town Indebtedness:**

|  |                  |
|--|------------------|
| A. Outstanding balance of bonds previously issued: | \$170,000        |
| B. Bonds authorized and unissued:                  | \$-0-            |
| C. Anticipated amount of bonds to be issued:       | <u>\$300,000</u> |
| Total:   | \$470,000        |

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

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

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

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

**A motion was made to amend the language in Article 9 to make it specify road construction to the Old Winthrop Road. After a brief discussion, motion was withdrawn.**

**PASSED**

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

| Debt Service                          | APPROVED<br>FY 13 / 14 | BUDGET<br>FY 14 / 15 |
|---------------------------------------|------------------------|----------------------|
| Village Dam Payment                   | \$ -                   | \$ -                 |
| Pond Road Reconstruction Bond         | \$ -                   | \$ -                 |
| North Wayne Road Reconstruction Bond  | \$ 60,000              | \$ 34,000            |
| Old Winthrop Road Reconstruction Bond | \$ -                   | \$ 65,000            |
| <b>Subtotal</b>                       | <b>\$ 60,000</b>       | <b>\$ 99,000</b>     |

|                              |          |               |
|------------------------------|----------|---------------|
| Select Board Recommends:     | \$99,000 |               |
| Budget Committee Recommends: | \$99,000 | <b>PASSED</b> |

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

| <b>Elections/ Hearings</b>      | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|---------------------------------|--------------------------------|------------------------------|
| Election / Ballot Clerks wages  | \$1,900                        | \$1,800                      |
| Social Security/ Medicare Match | \$145                          | \$138                        |
| Election Supplies               | \$2,200                        | \$2,000                      |
| <b>Subtotal</b>                 | <b>\$4,245</b>                 | <b>\$3,938</b>               |

Select Board Recommends: \$3,938  
 Budget Committee Recommends: \$3,938 **PASSED**

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

| <b>General Assistance</b>          | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|------------------------------------|--------------------------------|------------------------------|
| General Assistance Officer stipend | \$1,000                        | \$0                          |
| Social Security/ Medicare Match    | \$77                           | \$0                          |
| General Assistance                 | \$6,000                        | \$5,000                      |
| <b>Subtotal</b>                    | <b>\$7,077</b>                 | <b>\$5,000</b>               |

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

**ARTICLE 13.** To see what sum of money the Town will raise and appropriate for the FIRE DEPARTMENT.

| <b>Fire Department</b>          | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|---------------------------------|--------------------------------|------------------------------|
| Chief Officers' stipends        | \$6,000                        | \$6,000                      |
| Firefighters' stipends          | \$0                            | \$7,000                      |
| Social Security/ Medicare match | \$459                          | \$995                        |
| Operations                      | \$22,000                       | \$22,000                     |
| Communications                  | \$4,000                        | \$4,000                      |
| Capital                         | \$14,000                       | \$14,000                     |
| <b>Subtotal</b>                 | <b>\$46,459</b>                | <b>\$53,995</b>              |

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

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

| <b>Assessing Mapping</b> | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|--------------------------|--------------------------------|------------------------------|
| Assessing/ Mapping       | \$13,600                       | \$14,000                     |
| Quarter Review           | \$5,600                        | \$5,700                      |
| Tax Maps                 | \$300                          | \$0                          |
| Ordinance Work           | \$0                            | \$0                          |
| <b>Subtotal</b>          | <b>\$19,500</b>                | <b>\$19,700</b>              |

Select Board Recommends: \$ 19,700  
 Budget Committee Recommends: \$ 19,700 **PASSED**

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

| <b>Animal Control</b>           | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|---------------------------------|--------------------------------|------------------------------|
| Animal Control Officer stipend  | \$3,000                        | \$3,000                      |
| Social Security/ Medicare match | \$230                          | \$230                        |
| Humane Society                  | \$1,900                        | \$1,900                      |
| <b>Subtotal</b>                 | <b>\$5,130</b>                 | <b>\$5,130</b>               |

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

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

| <b>Code Enforcement &amp; Land-Use Board Support</b> | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|--|--------------------------------|------------------------------|
| Code Enforcement Officer stipend                     | \$11,397                       | \$11,625                     |
| Social Security/ Medicare match                      | \$872                          | \$889                        |
| Planning Board                                       | \$300                          | \$0                          |
| Board of Appeals                                     | \$300                          | \$0                          |
| Conservation Commission                              | \$300                          | \$0                          |
| Ordinance/ Mapping                                   | \$0                            | \$1,000                      |
| <b>Subtotal</b>                                      | <b>\$13,169</b>                | <b>\$13,514</b>              |

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

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

| <b>Public Safety</b>         | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|------------------------------|--------------------------------|------------------------------|
| Street Lights                | \$7,000                        | \$6,000                      |
| Ambulance Service            | \$8,917                        | \$9,512                      |
| Sheriff's Department         | \$4,000                        | \$4,000                      |
| PSAP & Dispatching contracts | \$11,731                       | \$11,850                     |
| <b>Subtotal</b>              | <b>\$31,648</b>                | <b>\$31,362</b>              |

Select Board Recommends: \$31,362  
 Budget Committee Recommends: \$31,362 **PASSED**

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

| <b>Roads</b>           | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|------------------------|--------------------------------|------------------------------|
| Road Administration    | \$3,000                        | \$2,000                      |
| Roadside Mowing        | \$3,500                        | \$4,000                      |
| Brush/ Tree Removal    | \$14,000                       | \$15,000                     |
| Calcium Chloride       | \$9,000                        | \$9,000                      |
| Grading                | \$12,000                       | \$15,000                     |
| Sweeping               | \$5,000                        | \$4,000                      |
| Patching               | \$3,500                        | \$5,000                      |
| Ditching               | \$30,000                       | \$40,000                     |
| Prep for paving        | \$25,000                       | \$0                          |
| Catch basin cleaning   | \$1,000                        | \$1,000                      |
| Washouts               | \$4,000                        | \$4,000                      |
| Signs & posts          | \$3,000                        | \$3,000                      |
| Crosswalk painting     | \$750                          | \$750                        |
| Culverts               | \$6,500                        | \$20,000                     |
| Gravel                 | \$15,500                       | \$20,000                     |
| Mow landfill           | \$1,000                        | \$1,000                      |
| Winter Plowing         | \$149,533                      | \$152,503                    |
| Winter Salt            | \$18,000                       | \$21,000                     |
| Plowing lots           | \$1,900                        | \$3,100                      |
| Footbridge             | \$200                          | \$0                          |
| Sand/ Salt Shed lights | \$400                          | \$500                        |
| Crack sealing          | \$11,000                       | \$2,000                      |
| <b>Subtotal</b>        | <b>\$322,783</b>               | <b>\$318,853</b>             |

Select Board Recommends: \$318,853  
 Budget Committee Recommends: \$318,853 **PASSED**

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

| <b>Transfer Station</b> | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|-------------------------|--------------------------------|------------------------------|
| Transfer Station        | \$108,000                      | \$106,959                    |
| Backhoe                 | \$3,500                        | \$3,000                      |
| Hazardous Waste         | \$1,000                        | \$1,000                      |
| <b>Subtotal</b>         | <b>\$112,500</b>               | <b>\$110,959</b>             |

Select Board Recommends: \$110,959  
 Budget Committee Recommends: \$110,959 **PASSED**

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

| <b>Outside Agencies</b>       | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|-------------------------------|--------------------------------|------------------------------|
| Library                       | \$5,000                        | \$6,000                      |
| Library Renovation Fund       | \$5,000                        | \$0                          |
| Archival Board                | \$500                          | \$600                        |
| Messenger                     | \$1,200                        | \$1,200                      |
| Cemetery Association          | \$3,500                        | \$3,500                      |
| Rural Community Action        | \$3,300                        | \$3,300                      |
| Senior Spectrum               | \$1,004                        | \$1,004                      |
| Hospice                       | \$1,000                        | \$1,000                      |
| Healthy Futures               | \$500                          | \$0                          |
| Family Violence               | \$1,025                        | \$0                          |
| Maine Public Broadcasting     | \$100                          | \$100                        |
| Kennebec Valley Mental Health | \$1,600                        | \$1,600                      |
| Red Cross                     | \$1,100                        | \$1,200                      |
| Crisis Support Center         | \$755                          | \$416                        |
| United Cerebral Palsy         | \$1,000                        | \$0                          |
| Big Brothers/ Big Sisters     | \$500                          | \$0                          |
| Winthrop Food Pantry          | \$0                            | \$400                        |
| <b>Subtotal</b>               | <b>\$27,084</b>                | <b>\$20,320</b>              |

**A motion was made to amend the language in Article 20 to remove Maine Public Broadcasting from the Warrant. After a brief discussion, motion was withdrawn.**

**PASSED**



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

| <b>Recreation</b>  | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|--|--------------------------------|------------------------------|
| Memorial Day   | \$300                          | \$300                        |
| Town Parks - Mowing  | \$2,700                        | \$2,150                      |
| LRC - Programs   | \$3,300                        | \$3,300                      |
| LRC - Lawn Mowing Services                                   | \$2,300                        | \$3,200                      |
| LRC - Sport Field Maintenance                                | \$1,000                        | \$1,000                      |
| Wayne Athletic League  | \$500                          | \$500                        |
| Lake Protection Projects                                     | \$500                          | \$5,000                      |
| Androscoggin Lake Improvement                                | \$1,000                        | \$1,500                      |
| Androscoggin Yacht Club - Docks                              | \$500                          | \$500                        |
| 30 Mile River Watershed Association                          | \$3,000                        | \$4,000                      |
| Kennebec Land Trust  | \$250                          | \$250                        |
| Friends of Cobbossee Watershed - Wilson Pond Boat Inspection | \$1,000                        | \$1,300                      |
| <b>Subtotal</b>  | <b>\$16,350</b>                | <b>\$23,000</b>              |

Select Board Recommends: \$23,000  
 Budget Committee Recommends: \$23,000 **PASSED**

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

| <b>Land &amp; Buildings</b>       | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|-----------------------------------|--------------------------------|------------------------------|
| North Wayne Schoolhouse Utilities | \$200                          | \$200                        |
| North Wayne Building Utilities    | \$600                          | \$200                        |
| Wayne Town House Utilities        | \$200                          | \$200                        |
| Historic Properties Mowing        | \$0                            | \$900                        |
| <b>Subtotal</b>                   | <b>\$1,000</b>                 | <b>\$1,500</b>               |

Select Board Recommends: \$1,500  
 Budget Committee Recommends: \$1,500 **PASSED**

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

| <b>Capital Reserve</b>              | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|-------------------------------------|--------------------------------|------------------------------|
| Fire Truck                          | \$15,000                       | \$20,000                     |
| Fire "Small Capital Equipment"      |                                | \$5,000                      |
| Footbridge Replacement Fund         | \$1,500                        | \$0                          |
| Cemetery Stone Cleaning Fund        | \$2,500                        | \$2,500                      |
| Land and Buildings                  | \$10,500                       | \$10,000                     |
| Town Hall Building                  | \$15,000                       | \$15,000                     |
| Village Center Improvement Projects |                                | \$5,000                      |
| Technology Replacement Plan         |                                | \$3,000                      |
| GIS Mapping System                  |                                | \$18,000                     |
| Road Reconstruction & Paving        | \$30,000                       | \$60,000                     |
| <b>Subtotal</b>                     | <b>\$74,500</b>                | <b>\$138,500</b>             |

Select Board Recommends: \$138,500  
 Budget Committee Recommends: \$138,500 **PASSED**

**ARTICLE 24.** To see if the Town will vote to use \$30,000 from Transfer Station Capital Reserve Account to reduce the 2014-2015 tax commitment, thereby reducing the amount to be raised from property taxes.

Select Board Recommends: \$30,000  
 Budget Committee Recommends: \$30,000 **PASSED**

**ARTICLE 25.** To see what sum of money the Town will vote to apply from various sources to the 2014-2015 tax commitment, thereby reducing the amount to be raised from property taxes.

| <b>Revenues</b>                                      | <b>APPROVED<br/>FY 13 / 14</b> | <b>BUDGET<br/>FY 14 / 15</b> |
|--|--------------------------------|------------------------------|
| Lien Costs   | \$2,000                        | \$2,000                      |
| Interest on taxes                                    | \$10,000                       | \$10,000                     |
| Checking Interest                                    | \$1,300                        | \$1,000                      |
| Investment Income                                    | \$500                          | \$0                          |
| MV Agent Fees  | \$4,000                        | \$4,000                      |
| IF&W Agent Fees                                      | \$1,000                        | \$500                        |
| MV Excise  | \$187,000                      | \$200,000                    |
| Boat Excise  | \$4,000                        | \$2,000                      |
| Vitals   | \$300                          | \$250                        |
| Building Permits                                     | \$1,600                        | \$1,000                      |
| Dog license fee                                      | \$700                          | \$750                        |
| Dog license - late fee                               | \$300                          | \$0                          |
| Cable TV franchise                                   | \$4,300                        | \$4,300                      |
| Misc. Revenues                                       | \$10,000                       | \$10,000                     |
| Transfer from Undesignated Fund Balance<br>"Surplus" | \$20,000                       | \$100,000                    |
| Tree Growth  | \$4,100                        | \$4,000                      |
| Veteran Reimbursement                                | \$900                          | \$900                        |
| General Assistance                                   | \$3,000                        | \$2,500                      |
| State Revenue Sharing                                | \$47,769                       | \$44,079                     |
| Road Assistance                                      | \$34,476                       | \$33,292                     |
| BETE Reimbursement                                   | \$ -                           | \$ -                         |
| Homestead Exemptions                                 | \$25,000                       | \$25,000                     |
| <b>TOTAL</b>   | <b>\$361,976</b>               | <b>\$445,571</b>             |

Select Board Recommends: \$445,571  
 Budget Committee Recommends: \$445,571 **PASSED**

**ARTICLE 26.** 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

**PASSED**

A non-binding motion was made to Municipal Officials to have available at Annual Town Meeting a comparative budget statement next year.

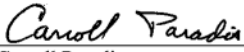
PASSED

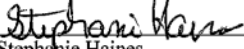
Given under our hands this 22nd day of May, 2014

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

  
\_\_\_\_\_  
Stephen Saunders

  
\_\_\_\_\_  
Peter Ault

  
\_\_\_\_\_  
Carroll Paradis

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

Board of Selectmen

Attest: A true copy of a warrant entitled "Town of Wayne 2014 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the 20th day of May, 2014.

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

TOWN OF WAYNE  
2015 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 9, 2015** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and vote on Articles 3-5 by secret ballot. 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 10, 2015** to act on Article 6 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 (Expires 2018)**
- **One Regional School Unit Board of Trustee Member, 3-year term (Expires 2018)**
- **One Regional School Unit Board of Trustee Member, 2-year term (Expires 2017)**
- **One Local School Committee, 3-year term (Expires 2018)**
- **One Local School Committee, 2-year term (Expires 2017)**

**ARTICLE 3.** Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on days other than Sunday?

**ARTICLE 4.** Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on Sundays?

**ARTICLE 5.** To see if the Town will vote to appropriate \$15,000 for legal expenses associated with quieting the title and undertaking related legal activities in regard to the tax-acquired property on the House Road formerly owned by Robert Pettengill?

**ARTICLE 6.** 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 7.** To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

**ARTICLE 8.** To see if the Town will establish a 3% interest payment for tax abatements (per annum).

**ARTICLE 9.** 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 10.** To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

**ARTICLE 11.** To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

| <b>General Admin.</b>           | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|---------------------------------|----------------------------|--------------------------|
| Selectmen's Stipend             | \$7,162                    | \$7,162                  |
| Town Manager Salary             | \$45,390                   | \$46,752                 |
| Treasurer stipend               | \$3,000                    | \$3,000                  |
| Tax Collector wages             | \$20,050                   | \$21,805                 |
| Town Clerk wages                | \$21,216                   | \$22,619                 |
| Office Clerk wages              | \$1,000                    | \$0                      |
| Meeting Recording Clerk wages   | \$1,179                    | \$1,257                  |
| Special Project wages           | \$0                        | \$0                      |
| Social Security/ Medicare Match | \$7,573                    | \$7,907                  |
| Health Insurance                | \$31,905                   | \$33,360                 |
| Retirement                      | \$4,430                    | \$2,480                  |
| Disability                      | \$863                      | \$877                    |
| Office Expense                  | \$4,000                    | \$4,000                  |
| Travel Expense                  | \$2,000                    | \$2,000                  |
| Training Expense                | \$4,000                    | \$3,000                  |
| Maintenance & Repair            | \$1,000                    | \$0                      |
| MMA Membership                  | \$4,826                    | \$2,300                  |
| Computer maintenance            | \$2,000                    | \$1,500                  |
| Computer Software (Trio)        | \$8,000                    | \$8,500                  |
| Website management              | \$750                      | \$750                    |
| Town Report                     | \$1,000                    | \$1,000                  |
| Sunshine Fund                   | \$200                      | \$200                    |
| Tax Administration              | \$4,000                    | \$4,000                  |
| Legal                           | \$15,000                   | \$15,000                 |
| Audit Reporting                 | \$7,100                    | \$5,040                  |
| Bookkeeping Assistance          | \$0                        | \$1,000                  |
| Insurance                       | \$20,000                   | \$20,000                 |
| Town Office Rent                | \$6,700                    | \$6,700                  |
| Copier lease & maintenance      | \$2,000                    | \$3,100                  |
| Telephone                       | \$2,800                    | \$2,800                  |
| Contingent                      | \$5,000                    | \$0                      |
| <b>Subtotal</b>                 | <b>\$234,144</b>           | <b>\$228,109</b>         |

Select Board Recommends: \$228,109

Budget Committee Recommends: \$228,109

**ARTICLE 12.** Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

**FINANCIAL STATEMENT**

Total Town Indebtedness:

|  |                       |
|--|-----------------------|
| A. Outstanding balance of bonds previously issued: | \$436,000             |
| B. Bonds authorized and unissued:                  | \$-0-                 |
| C. Anticipated amount of bonds to be issued:       | <u>\$300,000</u>      |
| Total:   | \$436,000 (Principal) |

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

|                     |              |
|---------------------|--------------|
| Total Principal     | \$300,000.00 |
| Interest:           | \$ 20,000.00 |
| Total Debt Service: | \$320,000.00 |

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

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

**ARTICLE 13:** To what sum of money the Town will raise and appropriate for **DEBT SERVICE.**

| <b>Debt Service</b>                   | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|---------------------------------------|----------------------------|--------------------------|
| Village Dam Payment                   | \$ -                       | \$ -                     |
| Pond Road Reconstruction Bond         | \$ -                       | \$ -                     |
| North Wayne Road Reconstruction Bond  | \$ 34,000                  | \$ 37,155                |
| Old Winthrop Road Reconstruction Bond | \$ 65,000                  | \$ 66,630                |
| <b>Subtotal</b>                       | <b>\$ 99,000</b>           | <b>\$ 103,785</b>        |

Select Board Recommends: \$103,785

Budget Committee Recommends: \$103,785

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

| <b>Elections/ Hearings</b>      | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|---------------------------------|----------------------------|--------------------------|
| Election / Ballot Clerks wages  | \$1,800                    | \$1,500                  |
| Social Security/ Medicare Match | \$138                      |                          |
| Election Supplies               | \$2,000                    | \$1,000                  |
| <b>Subtotal</b>                 | <b>\$3,938</b>             | <b>\$2,500</b>           |

Select Board Recommends: \$2,500

Budget Committee Recommends: \$2,500

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

| <b>General Assistance</b>          | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|------------------------------------|----------------------------|--------------------------|
| General Assistance Officer stipend | \$0                        | \$0                      |
| Social Security/ Medicare Match    | \$0                        | \$0                      |
| Town support for LADD GA Fund      | \$0                        | \$500                    |
| General Assistance                 | \$5,000                    | \$2,500                  |
| <b>Subtotal</b>                    | <b>\$5,000</b>             | <b>\$3,000</b>           |

Select Board Recommends: \$3,000

Budget Committee Recommends: \$3,000

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

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

Select Board Recommends: \$53,995

Budget Committee Recommends: \$53,995

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

| <b>Assessing Mapping</b> | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|--------------------------|----------------------------|--------------------------|
| Assessing/ Mapping       | \$14,000                   | \$14,400                 |
| Quarter Review           | \$5,700                    | \$5,800                  |
| GIS Mapping              | \$0                        | \$1,800                  |
| Tax Maps                 | \$0                        | \$0                      |
| Ordinance Work           | \$0                        | \$0                      |
| <b>Subtotal</b>          | <b>\$19,700</b>            | <b>\$22,000</b>          |

Select Board Recommends: \$22,000

Budget Committee Recommends: \$22,000

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

| <b>Animal Control</b>           | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|---------------------------------|----------------------------|--------------------------|
| Animal Control Officer stipend  | \$3,000                    | \$3,000                  |
| Social Security/ Medicare match | \$230                      | \$230                    |
| Humane Society                  | \$1,900                    | \$1,950                  |
| <b>Subtotal</b>                 | <b>\$5,130</b>             | <b>\$5,180</b>           |

Select Board Recommends: \$5,180

Budget Committee Recommends: \$5,180

**ARTICLE 19.** To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

| <b>Code Enforcement &amp; Land-Use Board Support</b> | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|--|----------------------------|--------------------------|
| Code Enforcement Officer stipend                     | \$11,625                   | \$11,625                 |
| Social Security/ Medicare match                      | \$889                      | \$889                    |
| Planning Board                                       | \$0                        | \$0                      |
| KVCOG Membership                                     | \$0                        | \$2,700                  |
| Board of Appeals                                     | \$0                        | \$0                      |
| Conservation Commission                              | \$0                        | \$0                      |
| Ordinance/ Mapping                                   | \$1,000                    | \$1,000                  |
| <b>Subtotal</b>                                      | <b>\$13,514</b>            | <b>\$16,214</b>          |

Select Board Recommends: \$16,214  
 Budget Committee Recommends: \$16,214

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

| <b>Public Safety</b>         | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|------------------------------|----------------------------|--------------------------|
| Street Lights                | \$6,000                    | \$6,500                  |
| Ambulance Service            | \$9,512                    | \$9,810                  |
| Sheriff's Department         | \$4,000                    | \$4,000                  |
| PSAP & Dispatching contracts | \$11,850                   | \$12,610                 |
| <b>Subtotal</b>              | <b>\$31,362</b>            | <b>\$32,920</b>          |

Select Board Recommends: \$32,920  
 Budget Committee Recommends: \$32,920

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

| <b>Roads</b>                   | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|--------------------------------|----------------------------|--------------------------|
| Road Administration            | \$2,000                    | \$2,000                  |
| Roadside Mowing                | \$4,000                    | \$3,500                  |
| Brush/ Tree Removal            | \$15,000                   | \$13,000                 |
| Calcium Chloride               | \$9,000                    | \$8,000                  |
| Grading                        | \$15,000                   | \$8,000                  |
| Sweeping/ Catch basin cleaning | \$5,000                    | \$3,500                  |
| Patching                       | \$5,000                    | \$4,000                  |
| Ditching                       | \$40,000                   | \$40,000                 |
| Signs & Posts                  | \$3,000                    | \$3,000                  |
| Line Painting                  | \$750                      | \$750                    |
| Culverts                       | \$20,000                   | \$15,000                 |
| Gravel                         | \$20,000                   | \$25,000                 |
| Landfill Mowing                | \$1,000                    | \$1,000                  |
| Highway Plowing                | \$152,503                  | \$155,493                |
| Winter Salt                    | \$21,000                   | \$20,000                 |
| Lot Plowing                    | \$3,100                    | \$3,600                  |
| Sand/ Salt Shed lights         | \$500                      | \$500                    |
| Crack sealing                  | \$2,000                    | \$0                      |
| <b>Subtotal</b>                | <b>\$318,853</b>           | <b>\$306,343</b>         |

Select Board Recommends: \$306,343  
 Budget Committee Recommends: \$306,343

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

| <b>Transfer Station</b> | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|-------------------------|----------------------------|--------------------------|
| Transfer Station        | \$106,959                  | \$107,998                |
| Backhoe                 | \$3,000                    | \$3,250                  |
| Hazardous Waste         | \$1,000                    | \$1,000                  |
| <b>Subtotal</b>         | <b>\$110,959</b>           | <b>\$112,248</b>         |

Select Board Recommends: \$112,248  
 Budget Committee Recommends: \$112,248

**ARTICLE 23.** To see if the Town will vote to expend \$6,250 from the Transfer Station Capital Reserve Fund for Roll-off Container Covers for the Readfield Transfer Station.

Select Board Recommends: \$6,250

Budget Committee Recommends: \$6,250

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

| <b>Outside Agencies</b>                 | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|---|----------------------------|--------------------------|
| Library                                 | \$6,000                    | \$6,000                  |
| Archival Board                          | \$600                      | \$600                    |
| Messenger                               | \$1,200                    | \$2,000                  |
| Cemetery Association                    | \$3,500                    | \$3,500                  |
| Rural Community Action                  | \$3,300                    | \$3,700                  |
| Spectrum Generations                    | \$1,004                    | \$1,004                  |
| Hospice                                 | \$1,000                    | \$1,000                  |
| Healthy Futures                         | \$0                        | \$0                      |
| Family Violence                         | \$0                        | \$1,000                  |
| Maine Public Broadcasting               | \$100                      | \$100                    |
| Kennebec Valley Behavioral Health       | \$1,600                    | \$1,600                  |
| Red Cross                               | \$1,200                    | \$1,200                  |
| Community Health and Counseling Service | \$0                        | \$100                    |
| Crisis & Counseling Center              | \$0                        | \$1,977                  |
| Sexual Assault Crisis Support Center    | \$416                      | \$417                    |
| United Cerebral Palsy                   | \$0                        | \$0                      |
| Big Brothers/ Big Sisters               | \$0                        | \$0                      |
| Winthrop Food Pantry                    | \$400                      | \$400                    |
| <b>Subtotal</b>                         | <b>\$20,320</b>            | <b>\$24,598</b>          |

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

| <b>Recreation</b>  | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|--|----------------------------|--------------------------|
| Memorial Day   | \$300                      | \$300                    |
| Town Parks Mowing  | \$2,150                    | \$2,244                  |
| Ladd Mowing  | \$3,200                    | \$3,339                  |
| Town support for Ladd Recreation Center Operations           | \$4,300                    | \$4,300                  |
| Wayne Athletic League  | \$500                      | \$500                    |
| Lake Protection Projects                                     | \$5,000                    | \$0                      |
| Androscoggin Lake Improvement Corp.                          | \$1,500                    | \$1,500                  |
| Androscoggin Yacht Club - Docks                              | \$500                      | \$500                    |
| 30 Mile River Watershed Association                          | \$4,000                    | \$4,000                  |
| Kennebec Land Trust  | \$250                      | \$250                    |
| Friends of Cobbossee Watershed - Wilson Pond Boat Inspection | \$1,300                    | \$1,300                  |
| <b>Subtotal</b>  | <b>\$23,000</b>            | <b>\$18,233</b>          |

Select Board Recommends: \$18,233

Budget Committee Recommends: \$18,233

**ARTICLE 26.** To see what sum of money the Town will raise and appropriate for **LAND & BUILDINGS.**

| <b>Land &amp; Buildings</b>       | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|-----------------------------------|----------------------------|--------------------------|
| North Wayne Schoolhouse Utilities | \$200                      | \$200                    |
| North Wayne Building Utilities    | \$200                      | \$200                    |
| Wayne Town House Utilities        | \$200                      | \$200                    |
| Maintenance & Repair              | \$0                        | \$1,000                  |
| Historic Properties Mowing        | \$900                      | \$940                    |
| <b>Subtotal</b>                   | <b>\$1,500</b>             | <b>\$2,540</b>           |

Select Board Recommends: \$2,540

Budget Committee Recommends: \$2,540



**ARTICLE 27.** To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS** with the balances in these accounts to be used by the Board for the purpose of each account as deemed necessary.

| <b>Capital Reserve</b>              | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|-------------------------------------|----------------------------|--------------------------|
| Dam Repair and Replacement          | \$0                        | \$0                      |
| Fire Truck                          | \$20,000                   | \$25,000                 |
| Fire "Small Capital Equipment"      | \$5,000                    | \$0                      |
| Footbridge Replacement              | \$0                        | \$0                      |
| Cemetery Stone Cleaning             | \$2,500                    | \$0                      |
| Land and Buildings                  | \$10,000                   | \$2,500                  |
| Town Office                         | \$15,000                   | \$15,000                 |
| Village Center Improvement Projects | \$5,000                    | \$2,500                  |
| Technology                          | \$3,000                    | \$2,000                  |
| GIS Mapping System                  | \$18,000                   | \$0                      |
| Water Quality                       | \$0                        | \$5,000                  |
| Road Reconstruction & Paving        | \$60,000                   | \$50,000                 |
| <b>Subtotal</b>                     | <b>\$138,500</b>           | <b>\$102,000</b>         |

Select Board Recommends: \$102,000  
 Budget Committee Recommends: \$102,000

**ARTICLE 28.** To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT.**

| <b>Contingency</b> | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|--------------------|----------------------------|--------------------------|
| Misc. Contingency  | \$0                        | \$5,000                  |
| <b>Subtotal</b>    | <b>\$0</b>                 | <b>\$5,000</b>           |

Select Board Recommends: \$5,000  
 Budget Committee Recommends: \$5,000

**ARTICLE 29.** To see what sum of money the Town will vote to apply from various sources to the 2015-2016 tax commitment, thereby reducing the amount to be raised from property taxes.

| <b>Revenues</b>                                   | <b>APPROVED FY 14 / 15</b> | <b>BUDGET FY 15 / 16</b> |
|---|----------------------------|--------------------------|
| Lien Costs  | \$2,000                    | \$5,000                  |
| Interest on taxes                                 | \$10,000                   | \$12,000                 |
| Checking Interest                                 | \$1,000                    | \$1,000                  |
| Investment Income                                 | \$0                        | \$0                      |
| MV Agent Fees                                     | \$4,000                    | \$4,000                  |
| IF&W Agent Fees                                   | \$500                      | \$500                    |
| MV Excise   | \$200,000                  | \$200,000                |
| Boat Excise                                       | \$2,000                    | \$2,000                  |
| Vitals  | \$250                      | \$500                    |
| Building Permits                                  | \$1,000                    | \$1,000                  |
| Dog license fee                                   | \$750                      | \$750                    |
| Dog license - late fee                            | \$0                        | \$0                      |
| Cable TV franchise                                | \$4,300                    | \$4,200                  |
| Misc. Revenues                                    | \$10,000                   | \$10,000                 |
| Supplemental Taxes                                |                            | \$10,000                 |
| Transfer from Undesignated Fund Balance "Surplus" | \$100,000                  | \$100,000                |
| Transfer from Transfer Station Capital Reserve    | \$30,000                   | \$6,250                  |
| Tree Growth                                       | \$4,000                    | \$4,000                  |
| Veteran Reimbursement                             | \$900                      | \$1,500                  |
| General Assistance                                | \$2,500                    | \$1,250                  |
| State Revenue Sharing                             | \$44,079                   | \$44,726                 |
| Road Assistance                                   | \$33,292                   | \$30,532                 |
| BETE Reimbursement                                | \$ 40                      | \$ -                     |
| Homestead Exemptions                              | \$26,010                   | \$26,000                 |
| <b>TOTAL</b>                                      | <b>\$476,621</b>           | <b>\$465,208</b>         |

Select Board Recommends: \$465,208  
 Budget Committee Recommends: \$465,208

**ARTICLE 30.** 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

**ARTICLE 31.** To see if the Town will vote to consolidate and transfer existing funds in the Road Capital Reserve Fund and the Paving Capital Reserve Fund to the Road Reconstruction and Paving Capital Reserve Fund.

Select Board Recommends: Yes

*This new Road Reconstruction and Paving Capital Reserve Fund will transfer existing funds from the Road Capital Reserve Fund and Paving Capital Reserve Fund, to be designated for the capital road projects including paving, road reconstruction, road rehabilitation, ditching, shoulder repair and replacement, chip sealing, guardrail installation, bridge and culvert replacement.*

**ARTICLE 32.** To see if the Town will vote to consolidate and transfer existing funds in the Lovejoy Pond Capital Reserve Fund to the Dam Repair and Replacement Capital Reserve Fund.

Select Board Recommends: Yes

*This new Dam Repair and Replacement Capital Reserve Fund will transfer existing funds from the Lovejoy Pond Dam Capital Reserve Fund to be designated for the general repair and replacement of both the North Wayne Village (Lovejoy Pond) and Wayne Village Dam (Mill Pond).*

**ARTICLE 33.** To see if the Town will vote to consolidate and transfer existing funds in the Future Town Office Capital Reserve Fund, Building Maintenance Capital Reserve Fund, ADA Compliance Special Revenue Fund with the Municipal Building Study Special Revenue Fund to the Town Office Capital Reserve Fund.

Select Board Recommends: Yes

*This new Town Office Capital Reserve Fund will consolidate and transfer existing funds from the Future Town Office Capital Reserve Fund, Building Maintenance Capital Reserve Fund, ADA Compliance Special Revenue Fund with the Municipal Building Study Special Revenue Fund to be designated for the planning and construction of a new town office.*

**ARTICLE 34.** To see if the Town will vote to consolidate and transfer existing funds in the Voting Machine Capital Reserve Fund, Technology Capital Reserve Fund with GIS Mapping Capital Reserve Fund to the Technology Capital Reserve Fund.

Select Board Recommends: Yes

*This new Technology Capital Reserve Fund will transfer existing funds from the Voting Machine Capital Reserve Fund, Technology Capital Reserve Fund with GIS Mapping Capital Reserve Fund to be designated for the replacement of website development, sound systems, computers, photocopiers, printers, servers, PowerPoint projectors and voting machines.*

**Note: (Selectboard intends to offer a motion to conduct a non-binding straw poll)**

*To discuss possible options regarding the use of the tax-acquired property on the House Road, formerly owned by Robert Pettengill, which may include retaining and granting a conservation easement to the Kennebec Land Trust for conservation and recreational purposes, or donating the property to the Kennebec Land Trust for conservation and recreational purposes?*

Given under our hands this 19th day of May, 2015

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

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

\_\_\_\_\_  
Stephen Saunders

\_\_\_\_\_  
Peter Ault

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

Board of Selectmen

Attest: A true copy of a warrant entitled "Town of Wayne 2015 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the 19th day of May, 2015.

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

## ABOUT WAYNE

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

|                            |  |             |
|----------------------------|--|-------------|
| <b>FORM OF GOVERNMENT:</b> | Town Meeting-Board of Selectmen–Town Manager   |             |
| <b>FIRE:</b>               | Wayne Fire Department (Volunteer)<br>Wayne Village Fire Station, Main Street<br>North Wayne Fire Station, Kents Hill Road  |             |
| <b>POLICE:</b>             | Kennebec County Sheriff’s Office, Augusta<br>Maine State Police, Augusta   |             |
| <b>AMBULANCE:</b>          | Winthrop Ambulance, Winthrop   |             |
| <b>SCHOOLS:</b>            | Regional School District - RSU#38<br>(Manchester, Mt. Vernon, Readfield & Wayne)<br>Wayne Elementary School (K-5), Pond Road, Wayne<br>Marancook Community Middle School (6-8), Readfield<br>Marancook Community High School (9-12), Readfield                       |             |
| <b>LIBRARY:</b>            | Cary Memorial Library, Old Winthrop Road   |             |
| <b>RECREATION:</b>         | Ladd Recreation Center, Gott Road  |             |
| <b>CHURCHES:</b>           | Wayne Community Church (Methodist), Old Winthrop Road<br>North Wayne Church (Baptist), Church Street   |             |
| <b>TOWN CEMETERIES:</b>    | Wayne Cemetery Association<br>Old Town Cemetery, Berry Road<br>Beech Hill Cemetery, Strickland Ferry Road<br>Lake Shore Cemetery, Lake Shore Drive<br>North Wayne Cemetery, North Wayne Road<br>Evergreen Cemetery, Old Winthrop Road<br>Gordon Cemetery, Berry Road |             |
| <b>PRIVATE CEMETERIES:</b> | Mt. Pleasant Cemetery, Gott Road<br>Wing Cemetery, Pond Road   |             |
| <b>ROAD MILES:</b>         | State  | 7.25 miles  |
|                            | Town, Summer Maintained  | 30.53 miles |
|                            | Town, Winter maintained  | 30.43 miles |

## **TOWN OFFICE HOURS**

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

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

### **Assessor Agent**

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

### **Code Enforcement Officer**

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

### **Selectboard Meetings**

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

### **Transfer Station Hours of Operation**

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

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

## **IMPORTANT NUMBERS**

|   |                        |
|---|------------------------|
| <b><i>POLICE/ FIRE/ MEDICAL Emergency</i></b> | <b><i>Dial 911</i></b> |
| Maine State Police (non-emergency)            | 624-7000               |
| Kennebec County Sheriff (non-emergency)       | 623-3591               |
| Cary Memorial Library                         | 685-3612               |
| Ladd Recreation Center:                       | 685-4616               |
| <b><i>Town Office Phone:</i></b>              | <b><i>685-4983</i></b> |
| <b><i>Town Office Fax:</i></b>                | <b><i>685-3836</i></b> |
| Wayne Elementary School:                      | 685-3634               |
| Wayne Post Office:                            | 685-9229               |

### **Town Physical & Mailing Address:**

Physical address: 48 Pond Rd, Wayne, ME 04284

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

### **Town Email Addresses & Website:**

|                |  |
|----------------|--|
| Town Manager:  | <a href="mailto:townmanager@waynemaine.org">townmanager@waynemaine.org</a> |
| Town Clerk:    | <a href="mailto:townclerk@waynemaine.org">townclerk@waynemaine.org</a>     |
| Tax Collector: | <a href="mailto:collector@waynemaine.org">collector@waynemaine.org</a>     |
| Website:       | <a href="http://www.waynemaine.org">www.waynemaine.org</a>                 |