

# ANNUAL REPORT

## WAYNE, MAINE



**FOR THE YEAR ENDING  
JUNE 30, 2018**

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

## Annual Town Report Dedication

Every year, the Wayne Selectboard is given the distinct task of recognizing an individual or organization 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 the Wayne Fire Department. The Selectboard would like to thank the Wayne Fire Department for all their hard work and dedication to the community. This *honor is awarded to all past, present, and future Wayne Fire Department members.*

<u>Name:</u>	<u>Years:</u>
Mark Bachelder	13
Alphonso Barker	15
Andy Blais	8
Trista Blais	1
Jillian Booth	11
Steve Booth	11
Elaine Christopher	28
John Christopher	43
Bill Coolidge	13
Pauline Coolidge	11
Jareb Dyer	7
Megan Dood	1
Gary Hunt	3
Colin Jones	2
Jared Lovejoy	0
Bruce Mercier	32
Taylor Stevenson	8
Jim Welch	36

If you see one of our firefighters around town, please say, *“thank you for your service!”*  
On behalf of a grateful community, the Selectboard is proud to extend their deep appreciation and gratitude to these remarkable men and women for their many years of service and instilling a true sense of community spirit.

**WAYNE TOWN OFFICIALS**  
**July 1, 2018**

**Elected Town Officials**

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

Amy Cushman Black	Term Expires in 6/30/2021
Stan Davis	Term Expires in 6/30/2021
Don Welsh, Chair	Term Expires in 6/30/2020
Lloyd Irland	Term Expires in 6/30/2020
Trent Emery, Vice Chair	Term Expires in 6/30/2019

**Budget Committee**

**[5YR-Elected]**

David Stevenson	Term Expires in 6/30/2023
Dallas Folk, Chair	Term Expires in 6/30/2022
James Perkins	Term Expires in 6/30/2021
Mitch Levesque	Term Expires in 6/30/2020
Wendy Ault	Term Expires in 6/30/2019

**RSU #38 School Board**

**[3YR-Elected]**

Gary Carr	Term Expires in 6/30/2021
David Twitchell	Term Expires in 6/30/2020

**School Committee**

**[3YR-Elected]**

Stan Davis	Term Expires in 6/30/2021
David Twitchell	Term Expires in 6/30/2020
Theresa Kerchner	Term Expires in 6/30/2019

**Moderator/ Deputy Moderator**

Eric Gardner  
Douglas Stevenson

**Appointed Town Officials**

**Aging at Home Outreach Coordinator**

Pam Chenea

**Animal Control Officer/ Deputy Animal Control Officer**

Taylor Stevenson  
Anna Carll

**Assessor Agent (RJD Appraisal)**

Matt Caldwell

**Code Enforcement Officer and Local Plumbing Inspector**

Kenneth Pratt

**E-911 Addressing Officer**

Bruce Mercier

**Fence Viewer**

Charles King

**Fire Department**

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

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

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

Mark Bachelder

Alphonso Barker

Andy Blais

Trista Blais

Jillian Booth

Steve Booth

Elaine Christopher

John Christopher

Bill Coolidge

Pauline Coolidge

Jareb Dyer

Megan Dood

Gary Hunt

Colin Jones

Jared Lovejoy

**Ladd Recreation Center Director**

Donna Freeman

**Tax Collector**

Dawna Gardner

**Town Clerk, Registrar of Voters**

Cathy Cook

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

Aaron Chrostowsky

**Treasurer**

Bruce Mercier

**Wayne Village Dam Keeper**

Wayne Bryant

**Youth Sports Coordinator**

Adam Brooks

**Boards, Commissions, and Committees**

**30-Mile River Watershed Association Representative**

Molly Saunders

**Aging-at-Home Committee**

Peter Ault

Amy Bandy

Jane Davis

Stan Davis

Sandra Fowler

Cindy Gyorgy

Stephanie Merrill

Sue Spalding

Nancy Teachout

**Archival Board**

Leo Behrendt

Judy Danielson

Carroll Paradis

Gerry Paradis

*Vacancy*

**Board of Appeals**

David Ault

Anne Huntington

Theresa Kerchner

*Vacancy*

*Vacancy*

**Cemetery Association**

Peter Ault

Warren Davenport, President

George Draper, Secretary

Tom Fylstra, Treasurer

Ken Foss, Sexton

Britt Norton

*Vacancy*

**Cobbosse Watershed District Trustee**

Jane Andrews

**Conservation Commission**

Leslie Burhoe  
Pamela Green  
Anne Huntington  
Lloyd Irland  
Leslie Latt, Chair  
Diana McLaughlin  
Ken Spalding

**Farmers' Market Committee**

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

**Ladd Recreation Committee**

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

**Planning Board**

Laura Briggs, Alternate  
Fred Duplisea  
Seth Emery  
Reed Lee  
Steve McLaughlin, Vice-Chair  
Ford Stevenson, Chair  
*Vacancy*

**Memorial Day Committee**

David Ault  
Peter Ault  
Kathleen Ballou  
Doug Stevenson  
Holly Stevenson

Don Welsh

**Readfield/ Wayne Solid Waste Committee**

Amy Cushman Black, Selectboard Representative

Kelly Hess

*Vacancy*



## 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 good financial condition as stated by our Independent Audit Report (See Independent Auditor's Report enclosed). The Town's Unassigned Fund Balance or "Surplus Funds" is just above the recommended level of 25 percent of total annual expenditures (current level is 26 percent). This year you will notice on the ballot, that we are not using surplus funds to assist the Town with funding several capital reserve funds and lessening the tax impact on all taxpayers. And, you notice in Article 15, we are transferring funds from the Future Town Office Capital Reserve Account to Unassigned Fund Balance or "Surplus Funds". This is due to the recognition, we won't likely be building a new town office in the near future and our goal is to increase our "Surplus Funds" to help us build up our cash reserves.

**This year the Board of Selectmen's Proposed Operating and Capital Budgets recommended a \$0.94 cent increase in the mill rate (+6%). This budget also recommends total appropriations which includes town, school and county budgets of +\$175,221 more than last year's budget (+5%). However, it is important to note, this proposed budget recommends a municipal expenditures side of the budget (town-only expenses) +\$23,803 (+2%) more than last year's budget. However, this proposed budget projects non-property tax revenues including municipal fees and state revenues to generate an decrease in the amount of -\$2,7968 over last year's budget (-5%). The decrease is largely due to not using surplus funds. For an average property tax payer (based on median home value of \$182,900) this will amount to a \$171.93 increase in their property tax bill.**

### **Highway**

The Highway Department maintains over 30 miles of paved and gravel roads. The Town agreed to exercise its option to extend both Winter Highway Maintenance and Winter Lot.

The Town contracted with Stevenson Solutions, CH Stevenson's and All State Asphalt for major capital road work on Walton Road. Stevenson Solutions provided right away clearing (brush and tree removal) and CH Stevenson's installed several cross culverts and other drainage improvements. All States Asphalt to install a Full Width Variable Depth HMA Shim and install a new product similar to a chip seal called Asphalt Rubber Stress Absorbing Membrane on Walton Road. At time of publication of this report, All State Asphalt has not finished the job. We have withheld payment until job is complete.

We hired Birtwell Farms to install geo-textile fabric and gravel on Hardscrabble Road and make several drainage improvements on the Besse Road.

On the ballot, this year, we are asking for continued support of the Town's 10-Year Road Financing Plan. This Plan recommends borrowing for the first five years, then back to capital reserve funding. This year the Town is looking to reclaim and pave the Gott Road, Bridge Street, Memorial Lane, Lake Street, Coolidge Road, and Leadbetter Road. This project would be financed entirely by capital reserve funding. Bruen Construction was awarded the prep for paving contract (replace culverts, drainage improvements).

Also, we are recommending decreasing funding for the Road Reconstruction and Paving Capital Reserve Fund from \$50,000 to \$30,000. To ease the burden on the taxpayer.

### **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. Bruce Mercier has done an outstanding job during his first year as Fire Chief and Emergency Management Director. The fire department is selling the last of the 1970's era fire trucks. On the ballot, this year you notice a significant increase in the Rural Law Enforcement Patrol Dispatch Services (Sheriff), this is due to the incompatibility of software used by the State and Sheriff Departments, they will increasing staffing to ensure quality dispatching.

### **Planning and Development**

The Town has seen a change in staffing at the Code Enforcement Officer/ Local Plumbing Inspector position(s). We said goodbye to Ken Pratt, and we are grateful for his many years of service to the Town. However, at the same time, we welcome Paul Mitnik as our new Code Enforcement Officer/ Local Plumbing Inspector. We look forward to working with him into the future.

The Town worked cooperatively with the Town(s) of Leeds, Fayette, Readfield, Mount Vernon to apply for a ConnectME Authority planning grant for creating affordable, reliable and high speed internet throughout town.

### **Human Services**

On the ballot this year you will notice the creation of a human services line. We consolidated the Aging at Home with the General Assistance departments. This is due to the similarity of operations. Also, you will note an increase in funding of the Aging at Home budget. This is due to a variety of factors including the loss of funding of that position through the Ladd Charitable Corp. This grant was only intended to be a two year grant, we are very grateful for that funding. As many of you know, Wayne is an aging community, along with the recognition of this fact, and the popularity of the program, we have decided to fully fund the program.

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

Sincerely,  
Aaron Chrostowsky  
Town Manager

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510  
January 3, 2019

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

Dear Friends,

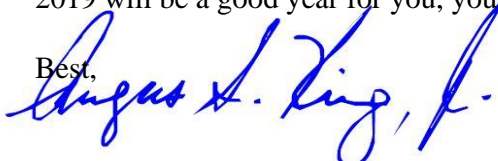
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that’s my job: to listen to you, act where I can to build on what’s good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we’re doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I’ve met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I’ve pushed hard for this type of legislation and was proud to have provisions I’ve advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we’ll keep working to confront this tragic problem.

I’ve also worked to strengthen the future of our forest economy. Maine’s forests have powered our state’s economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That’s why, together with the other members of the state’s Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine’s forest economy, and we’re already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It’s often said that Maine is like a big small town (with very long streets)—that’s because at our heart, we’re one big community. It’s not only a pleasure to serve you—it’s a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King, United States Senator

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
CHAIRMAN  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends,

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

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act I* authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act I* authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act I* authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

Janet T. Mills  
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

[www.maine.gov](http://www.maine.gov)



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

Dear Friends and Neighbors:

First, let me thank you for electing me to represent you in Augusta. I am honored to get to serve you in the Maine Senate. It has been a privilege serving as a State Representative over the last eight years. I will continue to work tirelessly on your behalf, making sure your interests are heard and well represented in the Maine Legislature.

In November, the Senate Republican caucus elected me to serve as the assistant leader during the 129th Legislature. Additionally, I will be serving as a member of the Government Oversight Committee. I look forward to serving in my leadership role and the responsibility of serving on the Government Oversight Committee.

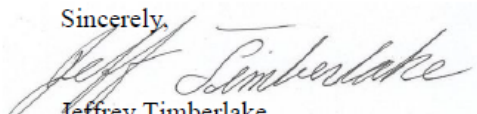
During my time in the legislature, I have been encouraged to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a 'rainy day fund' totaling more than \$274 million, allowing our state to have a better borrowing capacity and long-term financial stability. Following years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine's unemployment is at an all-time low, and the state's jobless rate has been below four percent for a record 31 consecutive months.

Perhaps the most significant action the 128th Legislature took was passing tax conformity. With the passage of that legislation, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit. I am incredibly proud that both sides of the aisle could come together to benefit the Maine people.

The 129th Legislature has many challenges of its own. The top priorities this session include finding a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, education reform and funding, and lowering property taxes.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me at 287-1505 or [jeffrey.timberlake@legislature.maine.gov](mailto:jeffrey.timberlake@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Jeffrey Timberlake  
State Senator

*Fax: (207) 287-1527 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: [legislature.maine.gov/senate](http://legislature.maine.gov/senate)*





HOUSE OF REPRESENTATIVES  
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**Dennis L. Keschl**

1024 Wings Mills Road

Belgrade, ME 04917

Residence: (207) 495-2973

Cell Phone: (207) 441-3701

[Dennis.Keschl@legislature.maine.gov](mailto:Dennis.Keschl@legislature.maine.gov)

February 2019

Dear Friends & Neighbors:

Now in my third, non-consecutive term in Maine's House of Representatives, I want to take this opportunity to extend my thanks for allowing me to be your voice in Augusta. My colleagues and I are optimistic about 2019, maintaining an open mind with a thoughtful and caring approach. Our state is positioned well economically, with record-low unemployment, record-high State revenues, a record-high number of employers, and the fastest net-earning growth in New England. Accordingly, the new Governor is presented with the ability to keep Maine on course for continued success. The recently proposed path certainly strays from our tested successes; however, the negotiations to come will hopefully mold her presented biennial budget into a more palatable product.

For the 129<sup>th</sup> Legislature's First Regular Session, I have resumed my role as a member of the Appropriations and Financial Affairs Committee. This panel's jurisdiction includes General Fund appropriations and general fiscal policy; federal funds allocations, special revenue, and block grant allocations when part of a biennial or supplemental budget; the Budget Stabilization Fund; general obligation bond issues; collective bargaining funding; budgeting methodologies; review of financial orders; and financial evaluation of State Government agencies.

As your representative, I encourage you to take an active interest in the events unfolding under the State House dome. You can always monitor committee proceedings and floor debate in the House and Senate via the Web, <http://legislature.maine.gov/>, while my regular e-newsletter contains beneficial administrative insight and public service announcements. If you have not yet signed up to receive this publication, please send me your e-mail address to [Dennis.Keschl@legislature.maine.gov](mailto:Dennis.Keschl@legislature.maine.gov).

Again, I truly appreciate the trust you have placed in me to represent you in Augusta. Should you have questions or concerns about State Government, or if I can be of assistance in navigating the oftentimes overwhelming State bureaucracy, feel free to contact my mobile phone, 441-3701.

Sincerely,

Dennis L. Keschl, State Representative

## 30 Mile River Watershed Association Report 2018 Highlights



Thanks to the support and dedication from towns, lake associations, individuals, corporations, grants and over 150 volunteers, the 30 Mile River Watershed Association had a successful 2018, working hard to protect our waters. Here are a few of the highlights from the year:

- ✓ **Youth Conservation Corps (YCC)** designed and installed 36 conservation practices at 11 locations throughout the watershed, including 5 in Wayne (one each on Androscoggin Lake, Jennings Stream, Lovejoy Pond, Mill Pond, and Pocasset Lake). These projects help keep our waters clean by reducing soil erosion and polluted runoff. Projects included stabilizing shoreline with riprap, installing infiltration steps on steep pathways and planting vegetated buffers.
- ✓ **Courtesy Boat Inspectors** – both paid and volunteer – performed 1,489 inspections to keep harmful invasive plants out of our lakes.
- ✓ **Invasive Plant Patrollers** (88 volunteers and staff – our biggest team ever!) surveyed 7 lakes and ponds, including Androscoggin, Lovejoy and Pocasset, looking for infestations of invasive aquatic plants. None were found, but the risk continues to grow as new waters nearby become infested.
- ✓ Conducted **water quality monitoring** on 10 lakes and ponds, including Lovejoy, Pocasset and Androscoggin. Tracking lake health by collecting data on clarity, temperature, dissolved oxygen, phosphorus and other parameters will help us better identify trends and address at-risk areas before it's too late.
- ✓ Coordinated **LakeSmart** for our watershed. This statewide education and reward program assists lakefront homeowners in managing their properties in ways that protect water quality. Worked closely with team on Androscoggin Lake.
- ✓ Raised funds to begin a new **kayaking program** in 2019 to make our lakes more accessible to youth and local residents.
- ✓ Hosted our first AmeriCorps/Maine Conservation Corps **Environmental Steward**, who served with us for 10 months, monitoring water quality and leading our Youth Conservation Corps.

30MRWA's income for 2018 was \$154,973 and expenses were \$141,475. Income sources included contributions from individuals and corporations (35%), grants (31%), coalition members (25%) and other (8%). The Town of Wayne, a coalition member, contributed \$5,000. Thank you! To support the continuation of this vital work protecting Wayne's lakes, enabling us to leverage funds from other sources, and to help cover the cost of the minimum wage increase, we request \$5,500 in 2019.

Martha Hoddinott is Wayne's representative on the 30MRWA Board of Directors.

To become a volunteer, a supporter or to learn more, visit [www.30mileriver.org](http://www.30mileriver.org).

Thank you for your support protecting our beloved lakes and ponds!

Lidie Robbins, Executive Director

## Aging At Home

Dear Residents:

Aging At Home, a committee of the Town of Wayne, has a mission: to provide support to the elders of Wayne in order to keep them at home for as long as possible as they age. We know that being engaged and connected reduces dementia, the risk of falling, and repeat hospitalizations in elders. We wish to help relieve isolation and loneliness, thereby helping prevent these adverse health effects. We want to help Wayne's elders do what so many of them said they want in our survey: stay in Wayne as they age. Aging At Home has been busy serving the elders of Wayne in a number of capacities over the last year and a half. 3367 Units of service have been performed for and with the elders during this time. 54 people have volunteered to help with our efforts. Of course some people have been served a number of times, and some volunteers are doing a number of different volunteering projects.

Here is a view of the various services offered:

- Visits to those intensely needing services or caregiver support 100
- Visits to those (12) with lesser needs 12 X 3 36
- Phone calls to check on people or socialize 100
- Volunteers delivered meals to approx. 10 families per week from meal site in Winthrop to people in Wayne 10 X 3 per week X 78 Weeks= 2340  
This includes 8 volunteer drivers and 2 volunteer cooks. We have several new volunteer drivers for this winter.
- Home cooked meals, 3 X/week delivered from vols. to the (aprox. 6) recently sick, 18
- We obtained 20 5-gallon buckets, donated from Audette's and from Home Depot delivered sand to 8 people last winter. 2 Maranacook students helped. 8
- Matter of Balance exercise program 8 weeks to reduce fall risks: 2 teachers trained, 9 People enrolled 88
- Tai Chi offered 2 X/week X 8 wk, 2 teachers trained, 16 enrollees 288  
We are continuing once a week with Tai Chi
- Coffee & Conversation 2 X/month at Ladd Center 8 people, 10 X 80
- Music programs performed 1 X/month 6 X 15 people 60
- Homebound music performed for elders needing support 2X/Month 6
- Smoke alarms need established and installation provided 138 smoke alarms to 65 households in Wayne. 10 volunteers took part. 65
- Files of Life distributed during the s.alarm campaign and since 60
- Luncheons- for anyone 7 lunches, X 12-16 people each time, 98
- Elders had their oral histories recorded and transcribed by volunteers 3
- A knitting group was co-sponsored at the library
- Volunteer made quilts for children and lap quilts 5
- Volunteer sowed and weeded a garden 1
- Coordinator received CPR and AED training and certification in support of Tai Chi program.
- We wrote a grant and received funding for traffic speed reduction signs for Wayne Village.

- A volunteer manual was developed.
  - Training for Volunteers attended 01/21/2018 9
- We will be have further volunteer training in spring, 2019.

We have been funded by a one-time grant from the Ladd Family Foundation of \$7000. per year for 2 years. This pays for the 8 hour per week coordinator's position. The grant will run out in fall 2019, and we have learned that grant funding is rarely or never available to pay for ongoing salary. So we can keep this valuable service going, we are requesting \$4393.00 of support from the Town of Wayne this year to fund the coordinator position until June 30, 2020.

Any service we provide for citizens is free. We will continue to accept donations for materials and special programs.



Androscoggin Lake Improvement Corporation  
PO Box 307  
Wayne, ME 04284

ALIC is pleased to report that the following accomplishments helped us to make progress toward our 2018 goals:

- The *LakeSmart* program has seen a significant increase in participation.
- The *Eyes on the Water* program continues to grow.
- In partnership with the *30 Mile River Watershed Association* there is sustained weekend coverage for the *Courtesy Boat Inspection* program.
- Our annual Loon Count and Loon Response programs remain strong, as well as our seasonal loon population, with the birth of new chicks occurring more frequently.
- In spite of several consecutive seasons of low rainfall and higher temperatures, the quality of Androscoggin Lake has continued to improve. Our water testing program has seen major expansion over the past 11 years.
- The summertime level of our lake has been more consistent over the past three seasons, due to the hard work of Ian Barclay and his Pollution Control Facility maintenance crew.
- Improved communication with town officials in Leeds.

We have set ambitious goals for the 2019 season:

- Sustain all of the above accomplishments.
- Increase membership.
- Increase membership of businesses benefiting from our special lake asset.
- Review the results of the last Watershed Survey conducted on our lake to identify recommendations which might still need action.
- Reduce pollution of our lake from failed or outdated septic systems.

We greatly appreciate the financial contribution that our members, The Town of Wayne and The Town Leeds have made. ALIC cannot be successful without more volunteer time contribution from its members. Please, consider taking a more active role in the management of Androscoggin Lake by volunteering for one or more of our committees. This is a unique, ever changing, dynamic, and challenging ‘Body of Beautiful Water’, which none of us can take for granted.

## Assessor's Report

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

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

#### HOMESTEAD EXEMPTION CHANGES FOR 2019 (TY20)

For 2019 (TY20) the homestead exemption remain at \$20,000. To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

#### VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence. The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

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

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

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

#### BLIND EXEMPTION

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

Respectfully Submitted,  
Robert Duplisea CMA  
Assessors Agent

**2018 MUNICIPAL TAX RATE CALCULATION STANDARD FORM**

*Municipality:* Wayne

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

1. Total Taxable Valuation of Real Estate	1	180,459,600	
		(should agree with PWR Page 1, line 6)	
2. Total taxable valuation of personal property	2	820,400	
		(should agree with PWR Page 1, line 13)	
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3	181,280,000	
		(should agree with PWR Page 1, line 14)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	6,717,900	
		(should agree with PWR Page 1, line 14F)	
(b) Homestead exemption reimbursement value	4(b)	4,198,688	
		(Line 4(a) multiplied by .625)	
5. Total exempt value of all BETE qualified property	5(a)	1,075,100	
		(should agree with PWR Page 2, line 10c)	
(b) BETE exemption reimbursement value	5(b)	537,550	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6	186,016,238	

**ASSESSMENTS**

7. County Tax	7	198,029.00	
8. Municipal Appropriation	8	1,184,257.00	
9. TIF Financing Plan Amount	9	2,612.00	
10. Local Educational Appropriation (Adjusted to Municipal Fiscal Year)	10	2,218,997.00	
(Local Share/Contribution)			
11. Total Assessments (Add lines 7 through 10)	11	3,603,895.00	

**ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing	12	46,968.00	
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement)	13	396,045.00	
14. Total Deductions (Line 12 plus line 13)	14	443,013.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	3,160,882.00	

16.	3,160,882.00	X	1.05	=	3,318,926.10	Maximum Allowable Tax
17.	3,160,882.00	/	186,016,238	=	0.016993	Minimum Tax Rate
18.	3,318,926.10	/	186,016,238	=	0.017842	Maximum Tax Rate
19.	181,280,000	X	0.01705	=	3,090,824.00	Tax for Commitment
			(Selected Rate)		(Enter on PWR Page 1, line 17)	
20.	3,160,882.00	X	0.05	=	158,044.10	Maximum Overlay
21.	4,198,688	X	0.01705	=	71,587.63	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	537,550	X	0.01705	=	9,165.23	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	3,171,576.86	-	3,160,882.00	=	10,694.86	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

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

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

**Cary Memorial Library**  
**July 1, 2017 through June 30, 2018**

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

**Vision:** To be an accessible, welcoming library and a cultural center for Wayne and the surrounding communities that will inspire learning, personal enrichment and engagement.

Working with these guiding principles, the Cary Library is a welcoming community resource open 24 hours/ week in winter and 30 hours/week during the busy summer months. The library's roots extend back to the 1880s, when a book lending "library" was set up, subscribed to by members. Today we function as a public library, in spite of being in actuality a private non-profit run by the Wayne Library Association, chiefly supported by voluntary dues, donations, endowment funds and an annual appropriation of 6000.00 from the Town of Wayne. Our library is small in size but large in spirit. In the 12 month reporting period we logged 7315 library visits/attendance at programs. The Williams House logged 2521 visits/attendance at programs. Together the grand total is 9836, a gratifying figure demonstrating excellent community buy-in to our offerings. Today I wonder how we ever functioned without the Williams House. What a community asset it has become, and one which, for sure, furthers the library's mission and vision.

The Cary is blessed with a healthy book budget and a fine collection. Reader preferences and requests shape purchasing decisions. Our collection numbers 12,190 cataloged items and last year we circulated 8013 items. Interlibrary loan materials and eBooks/Audiobooks available from the Cloud Library downloadable service accounted for additional circulation. Library programs enrich the Wayne scene with children's events, author and literary presentations, and a varied slate of lectures, displays, and fundraising activities. Highlights include the FOL's Lobster Roll Lunch, First Saturdays, the Silent Auction, and our always popular used book sales at the Williams House. Visit the library's website to learn more about who we are and what we have coming up: <http://www.cary-memorial.lib.me.us/>

And if you would like to be added to our email newsletter, please contact the library at 685-3612 or [jadelbergcml@gmail.com](mailto:jadelbergcml@gmail.com)

As this goes to press, we are feeling very grateful to out-going Trustee Ken Bate. Ken's wisdom and expertise helped steer us through a complex building renovation and we are all in his debt for the many hours and tremendous energy he has bestowed on this library. Additionally, Martha helped make the FOL's Library raffle quilts for many years as well. We wish Ken and Martha much happiness in their new home in Massachusetts.

Respectfully Submitted,  
Janet Adelberg, Librarian



### **Wayne Library Association Trustees**

- Ken Bate (Vice President)
- Lee Behrendt
- Kay Conley
- MaryJean Cowing (Secretary)
- Judy Danielson (President)
- Linda Kindig
- Lincoln Ladd
- Niken O'Rourke
- Don Welsh

Treasurers: Dawn and Kevin Brooks

Corresponding Secretary: Pamela Chenea

Trustee Emeritus: Peter Ault



## Cobbossee Watershed District

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

As part of the CWD's routine lake monitoring program, each year the CWD monitors the water quality of Wilson, Berry, and Dexter Ponds 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 Berry and Dexter Ponds continues to be moderate, but Wilson Pond, however, continues to exhibit variable water clarity at best, and in 2018 suffered one of its worst years since the CWD began monitoring the pond in 1976. Wilson Pond was placed on the state's List of Impaired Waterbodies in 2006 due to declining water quality that began in the 1990's, and although Wilson Pond has not recorded a season with a 'severe' algae bloom as defined by the Maine DEP as water clarity less than 2.0 meters, in 2018 the water clarity reached 2.0 meters in September, the lowest value on record for Wilson Pond. The average water clarity for the pond for 2018 was 4.3 meters (14.1 feet), which represented a relatively poor year, historically speaking. As a result, reversing this downward trend in Wilson Pond water quality is a top priority of CWD. Dexter Pond continued to be about average water clarity-wise in 2018 with an average clarity reading of 5.3 meters (17.4 feet), and Berry Pond had good water clarity of 5.0 meters (16.4 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 program of lake water levels management to ensure proper management for flood and erosion control, as well as water quality, fisheries and wildlife concerns, among others. This program includes frequent monitoring of the water levels of Berry, Dexter, and Wilson Ponds throughout the year. The CWD coordinates with dam owners throughout the District to ensure that water levels on all District lakes and ponds are within the CWD's seasonal standards. 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.

Back in 2016, the CWD completed work on the **Wilson Pond NPS Watershed Restoration, Phase II Project** which concluded two phases of grant-supported work over a seven year period aimed at reducing soil erosion and nonpoint source (NPS) pollution to the pond from the surrounding watershed. It's apparent from the recent poor conditions that more work is needed in the Wilson Pond watershed to reverse this declining trend. At this writing, the CWD is preparing to update the Wilson Pond Watershed-Based Plan (WSBP) which outlines actions, schedules, and responsible parties to improve lake water quality. Before any further NPS grant funding from the Maine DEP and the USEPA can be secured, the Wilson Pond WSBP, which expired in 2017, needs to be updated and receive the approval of Maine DEP.

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).

## Code Enforcement Officer

In 2018 building permits were issued for the following purposes.

New Homes	4
Garages	2
Additions	4
Remodeling	6
Kennels	0
Mobile Homes	1
Sheds	4
Camps	0
Deck/porch	5
Barn	0
Dock	0

It's been my pleasure to serve the Town of Wayne over the last 16 years. I had originally agreed to serve as your Building and Plumbing inspector for one year, but found the town to be a great place to work and ended up not wanting to leave for 16 years. I've made lifelong friends in town and will continue to be around for one reason or another, but the time has come for me to explore other opportunities. I look forward to assisting residents with various projects in the years to come as a site evaluator, or third party inspector. I will continue to cover the Town of Wayne until my replacement has been found, or certified. I'd like to thank the Town for its support over the years and wish you all the best in the future.

Respectfully submitted,

Kenneth Pratt

## **Conservation Commission**

Dear Wayne Citizens,

The Wayne Conservation Commission had a busy year in 2017-2018 researching and providing guidance to the Wayne Select Board regarding a town property known as the Wilson Pond Lot. The town comprehensive plan, passed without controversy in 2016, tasks the town committees with identifying and conserving 15% of developable land in town for public use. The 118-acre Wilson Pond Lot is located minutes from town on a steep eastern slope above Wilson Pond. The Conservation Commission advised the Select Board that this parcel offers unparalleled opportunity for development of hiking, biking and possibly handicapped-accessible trails as well as for traditional uses such as hunting.

The comprehensive plan also tasked the town with the appointment of an Open Space Committee to develop an Open Space and Recreation Plan. This plan, with input from residents, would identify the special places in town that should be developed or conserved for all, everything from preserving a favorite view to improving public access to beaches. The Conservation Commission strongly advised the Select Board to begin committee selection and start building this plan for our future. We look forward to working with residents and the Select Board to identify goals and needs.

As always, the Conservation Commission welcomes anyone interested in serving as a member or alternate to contact us. We are always ready to listen to your ideas or concerns.

Respectfully submitted,

Leslie Latt, chair  
Leslie Burhoe, secretary  
Anne Huntington  
Lloyd Irland  
Ken Spalding

## TOWN OF WAYNE FARMERS' MARKET

Summer 2018



Dear Wayne Residents and Visitors,

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

The Market (WFM) opened for its tenth season in 2018, with vendors selling vegetables, berries, maple syrup and candy, baked goods, eggs, cheese, goats' milk soap, herbs, jellies, meat, body care products, annuals and perennials, and pottery and artwork. Customer numbers continue to be at their highest in July and early August.

The WFM Committee continued to focus on new ways to publicize the Market and funds were again 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 also a community gathering place for Wayne's summer and year round residents.

The WFM Committee continued to focus on new ways to publicize the Market and funds were again 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 also a community gathering place for Wayne's summer and year round residents.

### 2018 Budget summary:

Carry Over 2016-2017	\$748.52
Income	\$705.00 (vendor fees)
Expenses:	\$267.000
Balance	\$1,186.52 (as of 11/9/18)

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

The Market has the following goals:

\*To support and promote local growers and producers as well as offering healthy, local, and fresh products to the community.

\* To cultivate a strong sense of community by providing an enjoyable setting for people to visit, interact, and learn, in addition to buying products.

\*To create an opportunity for direct grower-consumer interactions and idea sharing.



### *2018 Market*

*Photograph: Jane Davis*

**2018 Vendors:** A Small Town Bakery, Birtwell Farm, Grey Goose Gourmet and Pickles Potions (Wayne); Bragg Maple Products (Sumner); Cranberry Rock Farm (Winthrop); Firelight Farm (East Livermore); and From The Country Farm, Stevens Farm and Greenhouses, and Snafu Acres (Monmouth).

**Guest Vendors/Artisans:** Given the Market's physical limits and our food based mission, in 2017, we agreed to make available one space for Wayne artisans. The Committee approved the following criteria in 2017: 1. artisans must be Wayne residents 2. work must be high quality 3. artisans operate a viable business, not a hobby. The Market committee is not prepared to advertise and organize this table. Martha Hoddinott agreed to take on this responsibility.

**Artisans:** A Lake Side Studio Pottery and Blue Collar Painter (Wayne)

**Hours of operation 2018:** Saturdays 9 a.m - noon Memorial Day weekend-Labor Day weekend

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

**Music:** The committee thanks Stan Davis for volunteering as our weekly market musician! Stan's music continues to be a highlight of each week's Market.

The Committee appreciates the support we have received from the Town of Wayne\*, vendors, shoppers, volunteers and musicians. A steering committee of community members and vendors meets in the winter to discuss ways to improve the market, and welcomes suggestions from the community.

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

***Respectfully submitted:*** Wayne Farmers Market Committee:

Leslie Burhoe (Co-Chair and Vendor relations); Jane Davis (Secretary);

Tammy Birtwell (Vendor representative); Cindy Townsend (Vendor representative);

Theresa Kerchner (Chair and Treasurer) and Emily Perkins (Advisor)

## Fire Department

The fiscal year ending June 2018 saw more changes and improvements as well as a great loss. A number of lighting upgrades were completed. New LED bay lights were installed in the North Wayne Station, not only improving visibility concerns but creating a reduction in energy costs for years to come. Outside lighting for both stations was also changed to LED fixtures. Truck 73 had a number of the emergency lights replaced with LED units and several of the old units from 73 were installed on Truck 74. These changes enhanced each truck’s visibility and safety of those operating and around the apparatus.

Safety in what we do being of paramount concern, the manual tank dump valve system on Truck 74, (1987 model year) was replaced with an electronically controlled dump valve which eliminates the necessity for an operator to be behind the truck during dumping operations which greatly reduces the possibility of injury.

The Charites Fund, which is support by returnable container donations, paid for a new sign for the North Wayne Station as the older one was badly weathered. Unfortunately, the man whose name appears on that sign had passed several months before.

Andrew S. Knight Jr., or Andy as he was known to us, answered his final call on November 16, 2017. His legacy to the fire service, this town, and those of us who were blessed to know him, cannot be written in a few words within the context of this report but must be reflected on by each of us individually.

We meet every second Wednesday of the month at the Andrew S. Knight Jr. Station, (14 Kents Hill Road North Wayne) at 6:30 pm. Join us and make a difference!

### Summary of Calls 2018

<b>Calls in Wayne</b>	
Structure Fire	0
Vehicle Accident	11
Tree/Power Line Down	11
Smoke Investigation	2
Medical Assist	1
Water/Ice Rescue	0
Vehicle Fire	2
Carbon Monoxide Investigation	1
Fire Alarm Investigation	5
Chimney Fire / Heating System	3
Traffic Control	0
Stand By Requests / Miscellaneous	0
<b>Total in Town Calls</b>	<b>36</b>

### Summary of Calls Previous Year

<b>Calls in Wayne</b>	
Structure Fire	2
Vehicle Accident	9
Tree/Power Line Down	9
Smoke Investigation	2
Medical Assist	1
Water/Ice Rescue	0
Vehicle Fire	1
Carbon Monoxide Investigation	0
Fire Alarm Investigation	1
Chimney Fire / Heating System	0
Traffic Control	3
Stand By Requests / Miscellaneous	3
<b>Total in Town Calls</b>	<b>31</b>

**Calls to Assist Other Towns**

Responded 43  
Stand By in Town 6  
Cancelled Before Responding 42

**Total Out of Town Calls 91**

**Total Calls for Year 127**

**Calls to Assist Other Towns**

Responded 30  
Stand By in Town 10  
Cancelled Before Responding 43

**Total Out of Town Calls 83**

**Total Calls for Year 114**





*"First to Serve ~ 1799"*



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

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

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

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

January 22, 2019

The Kennebec County Sheriff's Office is pleased to make the following report regarding the services we provided to the people of Kennebec County in 2018. These services include the Law Enforcement Division, Corrections' Services, Civil Process and Transport Division. We provided many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, and Accident Reconstruction.

In 2018 Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacity logged thousands calls for service. As a result deputies made 682 arrests, issued 759 traffic summonses, and responded to 628 motor vehicle accidents. Deputy Sheriffs also responded to 407 alarms, 161 domestic disturbances, and assisted other agencies 746 times. Deputies and Detectives made 80 drug seizures, 26 of which most were opiate related.

Sergeant Jacob Pierce resigned his position as a patrol sergeant and will be working with the Oakland Police Department. His professionalism will be missed at Kennebec.

Deputy Aaron Moody resigned his position within the patrol division, taking a position with the U.S. Secret Service.

Deputies Ivano Stefanizzi, Devon Polizzotti and Keith Madore were hired to fill those open positions within the patrol division. We welcome them and their families to the Sheriff's Office family.

Our Civil Process deputies serve legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2018, the four civil deputies received over 9,031 requests for service in Kennebec County.

Danny Boivin a retired Augusta Police Sergeant, filled the vacant Civil Deputy position and has made a great addition to the civil team.

In 2018, our Correctional Facility managed 2,744 inmates, 211 less than 2017. 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.

Our correctional facility has also been helping out our fellow counties that have had serious overcrowding issues. Overcrowding can create an unsafe working environment for the corrections officers as well as the inmates.

The CARA Program (Criminogenic Addiction Recovery Academy) continues and we have added two weeks to the program. The last two weeks of the program involve the participants working at area businesses. Upon their release, the participants have steady employment and a brighter future. Our program not only benefits Kennebec County inmates, it benefits all 16 counties who have individuals who meet the criteria.

Qualifying inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised by our programs officers on outside projects.

The outside work crews have partnered with local municipalities providing snow removal to those individuals who are elderly or have disabilities. Programs Officer Gagnon and Matthews and their work crews raised 16,847 pounds of produce and gleaned 4,930 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2018.

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

Highway fatalities and serious injuries continue soared as a result of individuals using electronic devices when operating a motor vehicle. Please do not be a statistic or make others a statistic because of carelessness.

As your Sheriff, in 2019 my focus will remain on my staff, risk management and professional services to the residents of Kennebec County.

A handwritten signature in blue ink that reads "Ken Mason". The signature is written in a cursive, slightly slanted style.

Ken Mason, Sheriff



331 Main Street PO Box 261 Winthrop, Maine 04364 [www.tkl.org](http://www.tkl.org) 207-377-2848

Dear Wayne Residents, Members of the Selectboard, Town Manager,

Thank you for your continued support of land conservation and the Kennebec Land Trust!

For the past thirty years, the Trust has worked cooperatively with landowners and communities, including the Town of Wayne, to conserve our region's natural resources. KLT holds conservation easements on, accepts gifts of, and purchases significant lands to further the mission of the organization.

To date we have conserved over 6,200 acres on seventy properties and have constructed 47 miles of trails for everyone to enjoy. As land owners in Wayne, we contribute to the local tax base since the properties we own are enrolled in the open space tax program. Taken together, all of our conservation lands represent approximately 1.5 % of the acreage in KLT's 21 town, 412,000 acre service area.

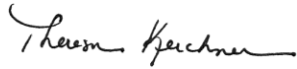
Our dedicated staff, board members, advisors, summer interns, and volunteer land stewards monitor our properties, build and maintain trails, and offer programs about conservation and the natural world for residents and visitors to Maine.

It is rewarding to know that many Wayne residents and seasonal visitors enjoy our conservation lands, education programs, and trails which provide public access to woodlands, undeveloped lake shorelines, islands, and blueberry fields and year-round outdoor recreation for hiking, fishing and hunting, snowshoeing, and snowmobiling,

KLT is also working with many other conservation partners to build new local sustainable natural resource based economies. With the Maine Forest Service and other conservation partners we have developed Local Wood Works (LWW), an initiative that aims to support our region's wood products economy while also protecting water quality, wildlife habitat, scenic resources, and tourism and recreational economies. In 2018, on behalf of Local Wood WORKS, KLT was honored to accept a Source Award from the Portland Press Herald.

We welcome opportunities to communicate with Wayne residents and the Selectboard about our conservation work. We hope that the citizens of Wayne will agree that conserving natural landscapes for wildlife, public recreation, agriculture, and forestry, is important. Thank you very much for your past support.

Sincerely,



Theresa Kerchner Executive Director



Kim Vandermeulen President

**Board of Directors**

Kim Vandermeulen (P)  
Janet Sawyer (1<sup>st</sup> VP)  
Scott Longfellow (2<sup>nd</sup> VP)  
Amy Trunnell (T)  
Deborah Sewall (S)  
Sue Bell  
Susan Caldwell  
Jed Davis  
Mary Denison  
Tom Ferrero  
Marty Keniston  
Howard Lake  
Bob Marvinney  
Matt Mullen  
Jean Scudder  
Deb Sewall

**Staff**

Theresa Kerchner (ED)  
Jean-Luc Theriault  
Kirsten Brewer

**Advisory Board**

Jim Connors  
Hon. Kenneth Curtis  
Elizabeth Davidson  
Eric Doucette  
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David Gibson  
Glenn Hodgkins  
Charlie Jacobs  
Mark Johnston  
Ron Joseph  
Kevin Kane  
Martha Kent  
Robert Kimber  
Gloria & Lincoln Ladd  
Robert Ladd  
Barbara Libby  
Andy Lilienthal  
Jon Lund  
Jessie & Douglas Macdonald  
Patricia Mooney, Ph.D.  
Jeff Pidot  
Norm Rodrigue  
Dianne E. Ryan  
Reade & Joan Ryan  
Rebecca Stanley  
Jym St. Pierre  
Robert Weston

**Town of Wayne**



*Norris Island*



*Pickerel Pond*

Acres	KLT Conservation Land	Town of Wayne	
27	Norris Island	12,326 acres	Land
14	Perkins Woods		
65	Besse Historic Conservation Area	4076 acres	Water
75	Gott Pasture		
25	Pickerel Pond Preserve	<b>16,402</b> acres	<b>TOTAL</b>
15	Mount Pisgah, Dexter Stream		
55	Mount Pisgah, Dexter Pond		
<b>276</b>	<b>TOTAL CONSERVED LAND- Kennebec Land TRUST - Wayne</b>		

1.7% Total Conservation Area in Wayne- Percent of Land Area



*Dexter Pond*



*Perkins Woods, Androscoggin Lake*



*Gott Pasture Preserve*



*Besse Historic Conservation Area*

**Mt. Pisgah Conservation Area:** Well-loved by citizens all over the Kennebec Valley region, the Mount Pisgah Conservation Area now includes 1,090 acres of forests and wetlands, streams and ponds, mountain tops and ridges, and blueberry fields. Two popular trails climb to the Mt. Pisgah fire tower where, on a clear day, visitors enjoy outstanding views.

**Norris Island:** the largest and highest island on Androscoggin Lake. This 27 acre island has a unique black sand beach and supports mature pines and hardwoods including both red and white oak. Day use and camping by reservation are permitted.

**Perkins Woods:** accessible from Androscoggin Lake, this 14 acre preserve includes a mature growth of mixed northern hardwoods, white pine, and hemlock and a 2,700-foot shoreline and wetland frontage. A loop trail winds among pines and hemlocks down to the shore.

**Besse Historic Conservation Area:** a 65 acre forest preserve with historical as well as ecological significance, including an easily accessible 0.4 acre vernal pool.

**Gott Pasture Preserve:** a 75 acre wooded parcel on Wilson Pond with two loop trails allows visitors to experience the property's history, shoreline, beauty, and natural diversity.

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

## **Ladd Recreation Center**

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

Adults can participate in several weekly programs. At present, the following activities are being offered: an exercise group each Thursday, a quilting group each Wednesday, a yoga class each Tuesday, Tai Chi on Friday and Tot-time each Friday morning and, where parents can come and play with their pre-school children and enjoy a story time and snack. On the second and fourth Monday of each winter month we offer coffee and game time, all are welcome. During the summer months, the tennis courts, pickle ball courts and a gazebo are available for individual and family use.

The Center also provides a number of activities for young people, including after-school programs, soccer and baseball, a summer program which begins on June 26th, and several holiday parties each year.

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

The Ladd center has a board of directors, which meets monthly to discuss any issues or ideas that we can work on to help out the community. The community members on the present board are Lincoln and Gloria Ladd, Besty Ladd, Sharon Bonney, George Dragonetti, Chase Morrill, Chris Bennett, Jeremy Smith, Janet Crane and Tom Wells.

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

## Memorial Day Committee

The Committee strives to bring the community an appropriate Memorial Day reflection, including a parade, music and remarks focused on the meaning of Memorial Day. The 2018 parade was led by Col. Donald T. Welsh, U.S. Marine Corps (ret.) with Sgt. Tom Barden, U.S. Army (ret.) as Sergeant of Detachment. The parade paused at the Memorial Stone on the Pocasset Lake shore of the Mill Stream for a wreath, presented by Nan Lincoln, to be laid by Col. Carlisle Lincoln, USAF (ret.). A second wreath was later laid in the Mill Stream by Robert Charles, accompanied by the Color Guard. The service included reflection of the 150<sup>th</sup> anniversary of Memorial Day, the 100<sup>th</sup> anniversary of the pivotal Battle of Castigny, the centennial anniversary of the loss of Benjamin P. Bradford, the previously unknown heroics of Richard Lincoln as a First Scout in WWII, and the Memorial Day Address, given by Wayne resident, U. S. Air Force Colonel Carlisle Lincoln. Pastors Jen Curran and Jon Olson also participated in the memorial ceremony.

We appreciate 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, and to the Wayne Fire Department for their presence and traffic protection. We welcome participants in each parade, and especially, the availability of Wayne's "old cars" to provide transport for several of the veterans.

Respectfully,  
Memorial Day Committee

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



## **Planning Board**

During the fiscal year July 1, 2017 to June 30, 2018, the Planning Board continued to meet regularly on the first Wednesday of the month. The Planning Board's major responsibilities under town ordinances are to review and act on applications for special exception (now known as "conditional use") permits and subdivision approvals.

In the 2017/2018 fiscal year, the Planning Board approved one conditional use permit and commenced review of one application for revision of an already approved subdivision. During that time, the Planning Board also worked to secure an official zoning map for approval by the town, and to propose certain amendments to the Wayne Zoning Ordinance dealing with areas which the Board believed needed clarification. Both the zoning map and the proposed ordinance amendments were approved by the town at the 2018 Town Meeting. The Board also revised and updated the application form for subdivision approval.

The development pressures many other Maine communities have faced periodically over the years largely have been absent in Wayne. Provisions of the Wayne Subdivision and Zoning Ordinances are not always clear or straightforward, which makes execution of the Board's responsibilities under them a challenge.

Respectfully submitted,

Ford Stevenson, Planning Board Chair

Fred Duplisea

Seth Emery

Reed Lee

Stephen McLaughlin

Laura Briggs (Alternate)



# MARANACOOK AREA SCHOOLS

*A Caring School Community Dedicated to Excellence*

James Charette  
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, 2019

Dear Community Members,

The ending of the 2018 - 2019 school year rapidly approaches and preparations for the 2019 -2020 have begun. The cyclical nature and pace of the school year encourages us to pause for a few minutes and reflect on the accomplishments of our students, staff, and personnel that make the Maranacook Area Schools so dynamic and successful.

At Maranacook High School the Thomas College Summer Intensives are set to run from June 17<sup>th</sup> to 21<sup>st</sup>. We have almost 50 students signed up. Students will spend a week on campus taking college classes in a Maranacook cohort. There is no cost for the students and they will earn 3 college credits when they pass the course. This is always such a great experience for our students.

The high school boys and girls Nordic teams received the Maine Principals' Association Sportsmanship Banner at the state championships during February vacation. This is a very honorable recognition, especially because the boys also won the state title. It's not very often that the winning team also receives this recognition of sportsmanship.

The middle school drama play was presented on Friday, March 29 and Saturday, March 30. Because of the generosity, dedication, and hard work of Adam Scarpone, Kristen Levesque and a few others, it was a great event.

This year, at the middle school teachers were able to receive high quality professional development while collaboratively learning and working with fellow teachers. Teachers participated in math and reading/writing learning labs in which they team teach a class together then talk about best practices, and learning outcomes they saw.

At Readfield Elementary math interventionist, grade level colleagues and the principal, have been discussing math curriculum, priority standards, learning targets, and math strategies. During math labs, which occur once per trimester, we identify and reflect on the implementation of Mathematics Teaching Practices, use feedback from our colleagues to improve our own instruction, and assist in cultivating a community of practice where teachers' interactions with each other are instrumental in working through and understanding the details of their students' thinking.

Mount Vernon and Wayne Elementary Schools hosted Math Nights for students and families, led by Math Interventionists Deb Hatt and Susan Hogan. There was an amazing turnout at both schools that included students, siblings, parents and grandparents. Special guest, Christopher Danielson, author of the math picture books [Which One Doesn't Belong](#) and [How Many?](#), and creator of amazing math manipulatives like 21st Century Pattern Blocks and Tiling Turtles, joined us via video chat from Minnesota! Students interviewed Mr. Danielson about his inventions and books. Mrs. Hatt and Mrs. Hogan talked to families about ways that they can incorporate conversations about math with their children into everyday life.

Manchester ~ Mt. Vernon ~ Readfield ~ Wayne  
RSU #38 Office of the Superintendent 45 Millard Harrison Drive Readfield, Maine 04355  
[www.maranacook.org](http://www.maranacook.org)

Manchester Elementary School celebrates the growth of every student. Teachers acknowledged student growth in reaching learning goals, work habits or social skills. Students were celebrated each week during an all school morning meeting and recognized on the school bulletin board.

This is just a small part of a larger list of successes that make our schools such dynamic learning environments. Thank you to the citizens of RSU #38 for supporting our students.

I would like to take this opportunity to thank the citizens of RSU #38 for your continued support. These efforts have contributed to the growing successes of our students and our district. RSU #38 offers a variety of opportunities for our students from the strong academic program Pre-K through dual enrollment, to the co- and extracurricular activities available. The district continues to be a model of “a caring school community dedicated to excellence.”

Enrollment data for the District – October 1, 2018 (does not include non-resident tuition students)

Grade	Manchester	Mt. Vernon	Readfield	Wayne	Totals
Pre-K	17	20	29 (includes 4 from Wayne)	0	66
K	25	12	40	11	88
1	26	12	35	13	86
2	37	12	26	11	86
3	20	18	33	12	83
4	29	25	25	10	89
5	23	14	36	10	83
6	22	21	31	11	85
7	34	18	28	12	92
8	22	23	29	12	86
9	34	18	28	6	86
10	22	19	33	7	81
11	18	17	29	15	79
12	31	14	29	13	87
<b>Totals</b>	<b>360</b>	<b>243</b>	<b>431</b>	<b>143</b>	<b>1177</b>
October 1, 2018 (does not include non-resident tuition students)					

Sincerely,



James Charette  
Superintendent of Schools

## **Solid Waste and Recycling Committee (SWRC)**

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

Operations have continued smoothly over the past year. Residents from all towns seem familiar with the facility and adjust easily with each improvement we make. In the past year we have redesigned our Swap Shop where gently used non-clothing items may be left for other residents to pick up for their use. We also reshaped the access drive gravel base and provided proper ditching and drainage in preparation for paving. The first binder coat of asphalt was laid in the fall of 2018 and the wearing surface asphalt will be laid in the spring of 2019. Parking for patrons at the station was studied and redesigned resulting in new lines being painted allowing for pull-through parking for material drop-off. This has largely reduced congestion during high use times at the station. New reflective signage was installed throughout the station to aid folks in knowing where to place various materials and which materials have a fee.

Recycling has become a more complicated waste stream since 2017. The world markets have changed drastically for these raw materials and contamination is a key issue. We have done a stellar job in refining our material collection to have very limited contamination due to the awareness and concern of our citizens to do the right thing and heed advertised instructions for material collection. Combining collection of tires, white goods, metals, e-waste, wood, brush, propane tanks, shingles, compostable materials, and items for the swap shop, our recycling rate is very good. This is something for us to celebrate!

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

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

Respectfully submitted by, Kathryn Mills Woodsum, Chair SWRC

**TOWN CLERK**

July 1, 2017 – June 30, 2018

**VITALS**

Births	10
Marriages	7
Deaths	11

**DEATHS**

Buck, Richard Lewis	01/06/2018
Chase, Barbara F.	02/17/2018
Chellis, Joan C.	10/27/2017
Collin, Edward Joseph	03/02/2018
Emery, Marjorie Melzar	08/21/2017
Hoddinott, Miriam B.	06/30/2018
Knight, Andrew Savage Jr	11/16/2017
Lambertson, Michael Paul	05/17/2018
Lincoln, Richard A.	02/04/2018
Smith, Clifford Wilber	02/12/2018
Wells, Wilhelmina Madeline	06/30/2018

**SPORT LICENSES**

74

**RECREATIONAL VEHICLES**

Snowmobiles - 71	ATV's -45	Boats – 318
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**DOG LICENSES**

275

**KENNEL LICENSES**

0

Recorded by Cathy Cook, Town Clerk

## Delinquent Real Estate Property Taxes

Wayne  
04:41 PM

### Non Zero Balance on Lien Accounts

Tax Year: 2017-1 To 2017-2

As of: 06/07/2019

06/07/2019

Page 1

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
453 L	BERRY RENELCHIA	2017	384.33	0.00	384.33
429 L	BRISKE, JESS E	2017	1,437.26	478.20	959.06
1010 L	BROWN WALLACE FREDERICK	2017	2,021.34	0.00	2,021.34
768 L	BRYANT WAYNE EDWARD	2017	5,528.86	0.00	5,528.86
396 L	BURGESS DALE F	2017	645.45	0.00	645.45
358 L	BURGESS KENNETH JASON	2017	2,328.17	2,325.14	3.03
355 L	COLGATE, WAYNE	2017	2,095.98	0.00	2,095.98
421 L	COOLIDGE WILLIAM W	2017	177.12	148.44	28.68
361 L	DIAMOND ROBERT	2017	3,005.21	0.00	3,005.21
252 L	DINGUS, LAWRENCE J	2017	1,048.09	0.00	1,048.09
220 L	DODGE RICHARD A IRREVOCABLE TRUST	2017	625.60	290.71	334.89
118 L	GOUCHER LEROY G	2017	765.07	0.00	765.07
559 L	GOUCHER LEROY G	2017	2,899.33	106.24	2,793.09
561 L	GOUCHER TED & SON	2017	1,103.70	0.00	1,103.70
1041 L	KIMBALL MARK B	2017	438.24	0.00	438.24
1042 L	KIMBALL MARK B	2017	3,992.94	0.00	3,992.94
310 L	LOVEJOY KENNETH	2017	1,211.52	0.00	1,211.52
271 L	MAXIM EDITH MAXIM ROSEMARY	2017	672.42	0.00	672.42
1093 L	N.A.S. PROPERITES, LLC	2017	2,252.65	0.00	2,252.65
335 L	POKORNY BRET	2017	2,154.95	0.00	2,154.95
623 L	SANFORD, SHELIA P	2017	2,773.23	0.00	2,773.23
73 L	URQUHART WILLIAM S JR	2017	1,957.58	0.00	1,957.58
852 L	WALDEMAR A.P. JOHN	2017	6,098.55	0.00	6,098.55
292 L	WEYMOUTH, BRUCE	2017	478.08	206.76	271.32
<b>Total for 24 Accounts:</b>			46,095.67	3,555.49	42,540.18

## Delinquent Personal Property Taxes

Wayne  
04:49 PM

**Non Zero Balance on All Accounts**  
Tax Year: 2017-1 To 2019-1, Show Current Interest  
As of: 06/07/2019

06/07/2019  
Page 1

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1	P ADT SECURITY SERVICES, INC	2019	0.00	0.01	-0.01
11	P ALBERT, JEFFERY	2017	71.24	-7.10	78.34
11	P ALBERT, JEFFERY	2018	75.02	-2.16	77.18
30	P ANDROSCOGGIN YACHT CLUB	2018	5.11	5.10	0.01
72	P BDM PROPERTIES	2017	21.05	-2.10	23.15
72	P BDM PROPERTIES	2018	20.46	-0.59	21.05
7	P BLACK, GREGORY	2018	22.17	22.15	0.02
35	P CAMP ANDROSCOGGIN	2018	1,757.86	1,757.85	0.01
62	P CHENEA, PAUL	2017	223.42	223.39	0.03
53	P COADY BRADFORD B	2018	8.53	8.52	0.01
58	P COCA-COLA BOTTLING CO. NNE,INC	2017	6.48	6.47	0.01
78	P CONOPCO, INC	2018	11.93	-0.34	12.27
29	P DIRECTV, LLC	2017	131.14	131.13	0.01
31	P DISH NETWORK LLC-	2018	88.66	88.63	0.03
70	P dishNet Satellite Broadband LLC	2018	3.41	3.40	0.01
22	P GOUCHER LEE	2017	119.81	-11.94	131.75
22	P GOUCHER LEE	2018	126.17	-3.63	129.80
41	P GOUCHER TED & SON EXCAVATION	2017	343.23	-34.22	377.45
41	P GOUCHER TED & SON EXCAVATION	2018	361.46	-10.38	371.84
12	P GOUCHER TED &SON	2017	806.26	-80.38	886.64
12	P GOUCHER TED &SON	2018	849.09	-24.38	873.47
57	P GRAYHAWK LEASING, LLC	2018	37.51	37.47	0.04
65	P HUGHES NETWORK SYSTEMS, LLC	2018	10.23	10.22	0.01
20	P JOHNNYS AUTO	2018	545.60	545.59	0.01
40	P Julians Wayne General Store	2018	600.16	-17.23	617.39
49	P KING CHARLES H	2018	68.20	68.19	0.01
75	P LAMARCHE, GINA	2019	0.00	0.01	-0.01
67	P NORTHERN LEASING SYSTEM, INC	2018	10.23	10.22	0.01
36	P SAUNDERS MARY H	2018	64.79	64.77	0.02
18	P SCIENTIFIC GAMES INTERNATIONAL	2018	66.49	66.48	0.01
28	P SD HOLDINGS LLC	2017	152.19	39.31	112.88
28	P SD HOLDINGS LLC	2018	160.27	105.51	54.76
16	P STEVENSON CH INC	2018	1,092.91	1,092.86	0.05
4	P STEVENSON, DOUGLAS	2017	144.09	144.08	0.01
4	P STEVENSON, DOUGLAS	2018	151.75	151.74	0.01
71	P TIME WARNER CABLE INTERNET LLC	2018	52.86	52.85	0.01
6	P TIME WARNER CABLE NORTHEAST LLC	2018	6,228.37	-142.77	6,371.14
46	P TUBBY'S ICE CREAM	2017	194.28	-19.37	213.65
46	P TUBBY'S ICE CREAM	2018	204.60	-5.87	210.47
68	P VIASAT COMMUNICATIONS INC	2018	23.87	-0.69	24.56

Wayne  
04:49 PM

**Non Zero Balance on All Accounts**  
Tax Year: 2017-1 To 2019-1, Show Current Interest  
As of: 06/07/2019

06/07/2019  
Page 2

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 40 Accounts:</b>			14,860.90	4,272.80	10,588.10

## **Wayne Athletic League**

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

In 2018, Wayne had 36 children participate in the baseball/softball program and 38 children participate in the soccer program. We were able to have a Wayne team at most age levels, although a few kids had to join another town's team in order to play.

This year, we purchased a couple baseball bats to comply with new safety regulations, soccer balls, and cones. The Ladd Center received a donation of a third soccer goal, which allows for more than one team to practice at a time.

My job is to oversee the sign-up process, act as Wayne's town representative at league meetings, ensure each team has the necessary equipment, pass out necessary information, find umpires for baseball games, and line the baseball feed for games.

Adam Brooks, Youth Sports Coordinator



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

**Capital Reserve Fund**  
(Tax Supported)

**Balance as of 4/9/19**

421 - Transfer Station	\$37,670
423 - Road Reconstruction and Paving	\$285,396
424 - Fire Truck	\$135,990
425 - Sand/ Salt Shed	\$2,918
426 – Footbridge	\$3,561
431 - Lord Road	\$10,084
432 - Hardscrabble Road	\$2,811
433 - Dam Repair and Replacement	\$13,797
434 - Land & Building	\$8,878
435 - Cemetery Stone	\$9,900
436 - Town Office	\$62,402
437 - Besse Road	\$4,800
438 - Fire Equipment	\$15,551
439 - Village Improvement	\$1,199
440 - Technology	\$8,945
442 - Emergency Management	(\$156)
443 - Fire Ponds/ Dry Hydrants	\$1,603

**Special Reserve Fund**

(Outside Support – Fees, Grants & Donations)

**Balance as of 4/9/19**

325 - Animal Control	\$1,162
331 - Farmers Market	\$1,273
332 - Wayne History Helpers	\$3,973
334 - Town Boat Launch	(\$3,620)
335 – Wayne Athletic League	\$2749
340 - North Wayne School House	\$4,464
341 - Water Quality	\$1,025
343 - Aging at Home	\$5,845
344 – Insurance	\$2,530
345 – Ladd Improvements	\$12,350
346 – Broadband	\$10,000



*Proven Expertise and Integrity*

May 23, 2019

Board of Selectmen  
Town of Wayne  
P.O. Box 400  
Wayne, Maine 04284

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 3, 2018. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Wayne are described in Note 1 of Notes to Financial Statements. We noted no transactions entered into by the Town of Wayne during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Town of Wayne changed accounting policies related Governmental Accounting Standards Board (GASB Statement) No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*", GASB Statement No. 81, "*Irrevocable Split-Interest Agreements*", GASB Statement No. 85, "*Omnibus 2017*" and GASB Statement No. 86, "*Certain Debt Extinguishment Issues*" in 2018. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities,

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
[www.rhrsmith.com](http://www.rhrsmith.com)

each major fund, and the aggregate remaining fund information of the Town of Wayne's financial statements were:

- Depreciation expense which is based on the estimated useful lives of capital assets
- Accrued compensation
- Deferred property tax revenues

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the capital assets, long-term liabilities and fund balance footnotes.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 15, 2019.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Town of Wayne’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Wayne’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Selectmen and management of the Town of Wayne and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Best,



RHR Smith & Company, CPAs

Audited Financial Statements and  
Other Financial Information

Town of Wayne, Maine

June 30, 2018



*Proven Expertise and Integrity*

TOWN OF WAYNE, MAINE

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JUNE 30, 2018

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## 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, 2018, and the related notes to the financial statements, which collectively comprise the Town of Wayne, Maine's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2018, 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 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wayne, Maine's basic financial statements. The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of

the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2019, on our consideration of the Town of Wayne, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wayne, Maine's internal control over financial reporting and compliance.

Buxton, Maine  
May 23, 2019

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

**(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, 2018. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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

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

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

### **Fund Financial Statements**

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

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

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

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

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

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

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

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

### **Required Supplementary Information**

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

### **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 \$4,134,137 compared to \$4,109,403 in the prior year, an increase of \$24,734.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased to a balance of \$1,253,559 at the end of this year for governmental activities.

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

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<b>Assets:</b>		
Current Assets	\$ 1,378,942	\$ 1,410,697
Capital Assets	3,505,531	3,466,531
<b>Total Assets</b>	<b>4,884,473</b>	<b>4,877,228</b>
<b>Liabilities:</b>		
Current Liabilities	269,800	239,838
Long-term Debt Outstanding	461,000	522,000
<b>Total Liabilities</b>	<b>730,800</b>	<b>761,838</b>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	19,536	1,925
<b>Total Deferred Inflows of Resources</b>	<b>19,536</b>	<b>1,925</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	2,808,531	2,741,629
Restricted	72,047	83,570
Unrestricted	1,253,559	1,288,266
<b>Total Net Position</b>	<b>\$ 4,134,137</b>	<b>\$ 4,109,403</b>

### Revenues and Expenses

Revenues increased by 9.91% and expenses increased by 4.44% from the prior year. The increase in revenues was primarily due to increases in taxes and miscellaneous revenues. The increase in expenditures was primarily due to increases in education.

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

	<u>2018</u>	<u>2017</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 18,860	\$ 20,258
Operating grants & contributions	31,196	30,708
<i>General Revenues:</i>		
Taxes	3,208,413	2,952,191
Grants & contributions not restricted to specific programs	137,086	98,422
Miscellaneous	148,435	122,985
<b>Total Revenues</b>	<u>3,543,990</u>	<u>3,224,564</u>
<b>Expenses</b>		
General government	291,615	288,763
Public safety	111,642	106,513
Highways and roads	413,582	415,712
Sanitation	96,944	106,063
Cobbossee watershed	2,536	2,462
Recreation	32,504	28,510
Organizations and social services	26,178	23,916
Unclassified	121,571	159,988
Education	2,171,858	2,033,394
County tax	190,010	187,625
Overlay	3,906	2,265
Interest on long-term debt	17,965	14,272
<b>Total Expenses</b>	<u>3,519,256</u>	<u>3,369,483</u>
<b>Change in Net Position</b>	24,734	(144,919)
<b>Net Postion - July 1, Restated</b>	<u>4,109,403</u>	<u>4,254,322</u>
<b>Net Position - June 30</b>	<u>\$ 4,134,137</u>	<u>\$ 4,109,403</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,**

	2018	2017 (Restated)
Major Funds:		
General Fund:		
Committed	\$ 100,000	\$ 100,000
Unassigned	495,661	629,120
Total Major Funds	\$ 595,661	\$ 729,120
Nonmajor Funds:		
Special Revenue Funds:		
Assigned	\$ 30,202	\$ 19,768
Unassigned	(7,110)	(4,103)
Capital Projects Funds:		
Assigned	513,627	441,591
Unassigned	(2,375)	(1,097)
Permanent Funds:		
Restricted	72,047	83,570
Total Nonmajor Funds	\$ 606,391	\$ 539,729

The general fund total fund balance decreased by \$133,459 from the prior fiscal year primarily due to transfers to other funds. The nonmajor funds total fund balances increased by \$66,662 from the prior fiscal year primarily due to bond proceeds and transfers from other funds.

### Budgetary Highlights

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

The general fund actual revenues were under budgeted amounts by \$12,063. This was primarily due to all categories being receipted under budgeted amounts except for excise taxes, intergovernmental, interest income and transfers from other funds.

The general fund actual expenditures were over budget by \$21,396. All expenditure categories were over budget with the exception of public safety, highways and roads, organizations and social services and overlay.



## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2018, the net book value of capital assets recorded by the Town increased by \$39,000. This increase was a result of capital additions of \$209,646 less current year depreciation expense of \$170,646.

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

	<u>2018</u>	<u>2017</u>
Land	\$ 705,000	\$ 705,000
Buildings and improvements	248,668	214,165
Machinery and equipment	37,051	43,569
Vehicles	309,060	320,696
Infrastructure	<u>2,205,752</u>	<u>2,183,101</u>
Total	<u>\$ 3,505,531</u>	<u>\$ 3,466,531</u>

### Debt

At June 30, 2018, the Town had \$697,000 in bonds outstanding versus \$723,000 last year. Other obligations include accrued compensated absences as shown in Note 5 of Notes to Financial Statements.

### Currently Known Facts, Decisions, or Conditions

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

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately 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.

## STATEMENT A

TOWN OF WAYNE, MAINE  
STATEMENT OF NET POSITION  
JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,171,314
Accounts receivable (net of allowance for uncollectibles):	
Taxes	119,754
Liens	68,394
Other	<u>19,480</u>
Total current assets	<u>1,378,942</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	705,000
Buildings, equipment and infrastructure net of accumulated depreciation	<u>2,800,531</u>
Total noncurrent assets	<u>3,505,531</u>
TOTAL ASSETS	<u>\$ 4,884,473</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 16,599
Due to other governments	537
Current portion of long-term obligations	<u>252,664</u>
Total current liabilities	<u>269,800</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	<u>461,000</u>
Total noncurrent liabilities	<u>461,000</u>
TOTAL LIABILITIES	<u>730,800</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	<u>19,536</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>19,536</u>
NET POSITION	
Net investment in capital assets	2,808,531
Restricted	72,047
Unrestricted	<u>1,253,559</u>
TOTAL NET POSITION	<u>4,134,137</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,884,473</u>

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

STATEMENT B

TOWN OF WAYNE, MAINE  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 291,615	\$ 6,390	\$ -	\$ -	(285,225)
Public safety	111,642	1,162	-	-	(110,480)
Highways and roads	413,582	-	31,196	-	(382,386)
Sanitation	96,944	-	-	-	(96,944)
Cobbossee watershed	2,536	-	-	-	(2,536)
Recreation	32,504	11,308	-	-	(21,196)
Organizations and social services	26,178	-	-	-	(26,178)
Unclassified	121,571	-	-	-	(121,571)
Education	2,171,858	-	-	-	(2,171,858)
County tax	190,010	-	-	-	(190,010)
Overlay	3,906	-	-	-	(3,906)
Capital outlay	38,945	-	-	-	(38,945)
Interest on long-term debt	17,965	-	-	-	(17,965)
Total government	\$ 3,519,256	\$ 18,860	\$ 31,196	\$ -	(3,469,200)

## STATEMENT B (CONTINUED)

## TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,469,200)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,928,549
Excise taxes	279,864
Grants and contributions not restricted to specific programs	137,086
Miscellaneous	148,435
Total general revenues	<u>3,493,934</u>
Change in net position	24,734
NET POSITION - JULY 1, RESTATED	<u>4,109,403</u>
NET POSITION - JUNE 30	<u>\$ 4,134,137</u>

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

## STATEMENT C

## TOWN OF WAYNE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 993,823	\$ 177,491	\$ 1,171,314
Accounts receivable (net of allowance for uncollectibles):			
Taxes	119,754	-	119,754
Liens	68,394	-	68,394
Other	19,480	-	19,480
Due from other funds	11,512	440,412	451,924
<b>TOTAL ASSETS</b>	<b>\$ 1,212,963</b>	<b>\$ 617,903</b>	<b>\$ 1,830,866</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 16,599	\$ -	\$ 16,599
Due to other governments	537	-	537
Due to other funds	440,412	11,512	451,924
<b>TOTAL LIABILITIES</b>	<b>457,548</b>	<b>11,512</b>	<b>469,060</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred tax revenue	140,218	-	140,218
Prepaid taxes	19,536	-	19,536
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>159,754</b>	<b>-</b>	<b>159,754</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	-	72,047	72,047
Committed	100,000	-	100,000
Assigned	-	543,829	543,829
Unassigned	495,661	(9,485)	486,176
<b>TOTAL FUND BALANCES</b>	<b>595,661</b>	<b>606,391</b>	<b>1,202,052</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,212,963</b>	<b>\$ 617,903</b>	<b>\$ 1,830,866</b>

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

## STATEMENT D

## TOWN OF WAYNE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2018

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,202,052
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	3,505,531
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	140,218
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(697,000)
Accrued compensated absences	<u>(16,664)</u>
Net position of governmental activities	<u>\$ 4,134,137</u>

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

## STATEMENT E

## TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 2,903,235	\$ -	\$ 2,903,235
Excise	279,864	-	279,864
Intergovernmental	145,824	22,458	168,282
Charges for services	7,552	11,308	18,860
Miscellaneous revenues	22,398	126,037	148,435
<b>TOTAL REVENUES</b>	<b><u>3,358,873</u></b>	<b><u>159,803</u></b>	<b><u>3,518,676</u></b>
<b>EXPENDITURES</b>			
Current:			
General government	279,079	-	279,079
Public safety	89,290	-	89,290
Highways and roads	287,779	-	287,779
Sanitation	96,944	-	96,944
Cobboosee watershed	2,536	-	2,536
Recreation	23,766	-	23,766
Organizations and social services	26,178	-	26,178
Unclassified	7,804	113,767	121,571
Education	2,171,858	-	2,171,858
County tax	190,010	-	190,010
Overlay	3,906	-	3,906
Capital outlay	-	248,591	248,591
Debt service:			
Principal	201,000	-	201,000
Interest	17,965	-	17,965
<b>TOTAL EXPENDITURES</b>	<b><u>3,398,115</u></b>	<b><u>362,358</u></b>	<b><u>3,760,473</u></b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(39,242)</u></b>	<b><u>(202,555)</u></b>	<b><u>(241,797)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	-	175,000	175,000
Transfers in	5,902	100,119	106,021
Transfers (out)	(100,119)	(5,902)	(106,021)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>(94,217)</u></b>	<b><u>269,217</u></b>	<b><u>175,000</u></b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(133,459)</b>	<b>66,662</b>	<b>(66,797)</b>
<b>FUND BALANCES - JULY 1, RESTATED</b>	<b><u>729,120</u></b>	<b><u>539,729</u></b>	<b><u>1,268,849</u></b>
<b>FUND BALANCES - JUNE 30</b>	<b><u>\$ 595,661</u></b>	<b><u>\$ 606,391</u></b>	<b><u>\$ 1,202,052</u></b>

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

## STATEMENT F

## TOWN OF WAYNE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (66,797)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	209,646
Depreciation expense	<u>(170,646)</u>
	<u>39,000</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	
Taxes and liens receivable	<u>25,314</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
	<u>(175,000)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>202,902</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(685)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 24,734</u></u>

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



TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

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

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

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

**Implementation of New Accounting Standards**

During the year ended June 30, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.*" The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

legally enforceable agreements with characteristics that are equivalent to split-interest agreements in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 85, "*Omnibus 2017.*" The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 86, "*Certain Debt Extinguishment Issues.*" The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. Management has determined the impact of this Statement is not material to the financial statements.

**Government-Wide and Fund Financial Statements**

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

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

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) is reported on a full

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

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

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

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

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

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

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

1. Governmental Funds:

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Fund

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

Nonmajor Funds

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

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

**Basis of Accounting**

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



TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Budget**

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
1. 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.
1. The budget was adopted subsequent to passage by the inhabitants of the Town.

**Deposits and Investments**

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$19,480 for the year ended June 30, 2018. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2018.

**Interfund Receivables and Payables**

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

**Transactions Between Funds**

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**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 of bonds payable and accrued compensated absences.



TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**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, 2018, the Town's liability for compensated absences is \$16,664.

**Net Position**

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

**Fund Balance**

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

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

**Deferred Outflows and Inflows of Resources**

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

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

The Town's property tax for the current year was levied August 8, 2017 on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2017, January 31, 2018 and April 1, 2018. Interest on unpaid taxes commenced on October 2, 2017, February 2, 2018 and April 2, 2018, 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 \$9,970 for the year ended June 30, 2018.

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

**Program Revenues**

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Encumbrance Accounting**

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

**Use of Estimates**

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2018, the Town's deposits amounting to \$1,171,314 were comprised of bank deposits of \$1,188,479. Of these deposits, \$392,531 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$795,948 were collateralized with securities held by the financial institution in the Town's name.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 35,535
Sweep accounts	1,010,413
Savings accounts	142,531
	<u>\$ 1,188,479</u>

**Investments:**

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

At December 31, 2018, the Town had \$0 of investments.

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

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.

TOWN OF WAYNE, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2018 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 11,512	\$ 440,412
Nonmajor Special Revenue Funds	30,202	7,110
Nonmajor Capital Projects Funds	410,210	2,375
	\$ 451,924	\$ 451,924

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2018:

	Balance, 7/1/17	Additions	Disposals	Balance, 6/30/18
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
	705,000	-	-	705,000
Depreciated assets:				
Buildings and improvements	658,231	49,928	-	708,159
Equipment, vehicles furniture and fixtures	836,477	-	-	836,477
Infrastructure	5,594,178	159,718	-	5,753,896
	7,088,886	209,646	-	7,298,532
Less: accumulated depreciation	(4,327,355)	(170,646)	-	(4,498,001)
	2,761,531	39,000	-	2,800,531
Net capital assets	\$ 3,466,531	\$ 39,000	\$ -	\$ 3,505,531
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				22,352
Highways and roads				125,803
Recreation				8,738
Total depreciation expense				\$ 170,646

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2018:

	Balance, 7/1/17	Additions	Deletions	Balance, 6/30/18	Current Portion
Bonds payable	\$ 723,000	\$ 175,000	\$ (201,000)	\$ 697,000	\$ 236,000
Capital lease payable	1,902	-	(1,902)	-	-
Accrued compensated absences	15,979	685	-	16,664	16,664
Totals	<u>\$ 740,881</u>	<u>\$ 175,685</u>	<u>\$ (202,902)</u>	<u>\$ 713,664</u>	<u>\$ 252,664</u>

The following is a summary of the bonds outstanding as of June 30, 2018:

\$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.	\$ 34,000
\$300,000 - 2014 Bond with Camden National Bank due in annual principal and interest payments through August of 2019. The interest rate is set at 2.21% per annum.	120,000
\$300,000 - 2015 Bond with Camden National Bank due in annual principal and interest payments through September of 2020. The interest rate is set at 2.16% per annum.	180,000
\$235,000 - 2016 Bond with Camden National Bank due in annual principal and interest payments through October of 2021. The interest rate is set at 2.10% per annum.	188,000
\$175,000 - 2017 Bond with Camden National Bank due in annual principal and interest payments through September of 2022. The interest rate is set at 2.49% per annum.	<u>175,000</u>
Total bonds payable	<u>\$ 697,000</u>

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

Year Ending June 30,	Principal	Interest	Total Debt Service
2019	\$ 236,000	\$ 15,804	\$ 251,804
2020	202,000	10,491	212,491
2021	142,000	5,983	147,983
2022	82,000	2,768	84,768
2023-2027	35,000	884	35,884
	<u>\$ 697,000</u>	<u>\$ 35,930</u>	<u>\$ 732,930</u>

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2018, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 72,047</u>
---------------------------------------	------------------

NOTE 7 - COMMITTED FUND BALANCE

At June 30, 2018, the Town had the following committed fund balance:

General fund:	
Reserved for FY 2018 budget	<u>\$ 100,000</u>

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2018, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 30,202
Nonmajor capital projects funds (Schedule F)	<u>513,627</u>
	<u>\$ 543,829</u>



TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 9 - DEFICIT FUND BALANCES

At June 30, 2018, the Town had the following deficit fund balances:

Baseball	\$	402
Boat Launch		3,620
Ladd Rec Center Operations		3,088
Land & Buildings		1,122
Former Pettengill Property		1,097
		9,329
	\$	9,329

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

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2018.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 10 - RISK MANAGEMENT - PARTICIPATION IN A PUBLIC ENTITY RISK POOL (CONTINUED)

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

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

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

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2018. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.



TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 11 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. At June 30, 2018, the County of Kennebec had no outstanding debt. The Town's share of school debt was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
RSU #38	\$ 12,702,751	17.10%	<u>\$ 2,171,858</u>

NOTE 12 - DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGERS ASSOCIATION RETIREMENT CORPORATION

A. Plan Description

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

A. Funding Policy

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

The Town's contributions to the plan for 2018, 2017, and 2016, were \$2,410, \$2,406 and \$2,413, respectively.

TOWN OF WAYNE, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018

NOTE 13 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures for the year ended June 30, 2018:

	Excess
General Administration (Article 8)	\$ 10,851
Debt Service (Article 10)	2,153
Hearings and Elections (Article 11)	588
Code Enforcement and Land-Use Board Support (Article 16)	265
Transfer Station (Article 19)	15,768
Recreation (Article 21)	840
Land & Buildings (Article 22)	818
Capital Reserve (Article 23)	5,119
	\$ 36,402

NOTE 14 - CONTINGENCIES AND COMMITMENTS

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

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

On March 23, 2016, the Town entered into a contract with Robert J. Duplisea Jr. for assessing services for fiscal years 2017 through 2019. The total amount of the contract is for \$63,000. The amount paid for the year ended June 30, 2018 was \$21,000.

On November 1, 2016, the Town entered into a contract with Norton's Lawncare for mowing, trimming and lawn care maintenance. The contract is for the period of April 1, 2017 through October 30, 2020. The total amount of the contract is \$34,462.

On January 10, 2017, the Town entered into a contract with Bruen Construction for winter lot and highway maintenance for fiscal years 2018 through 2021 with a renewal option for 2022. The total amount of the contract is \$860,080.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

NOTE 14 - CONTINGENCIES AND COMMITMENTS (CONTINUED)

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

Fiscal Year Ending	Bruen Construction Winter lot maintenance	Bruen Construction Highway maintenance	Robert J. Duplisea Jr. Assessor's agent	Norton Landscape
2019	\$ 2,700	\$ 166,123	\$ 21,450	\$ 9,542
2020	2,800	169,238	-	9,944
2021	2,800	172,443	-	5,817
2022	2,900	175,413	-	-
	<u>\$ 11,200</u>	<u>\$ 683,217</u>	<u>\$ 21,450</u>	<u>\$ 25,303</u>

NOTE 15 - RELATED PARTIES

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

The fire chief is also the Town's Treasurer.

NOTE 16 - COMPARATIVE DATA/RECLASSIFICATIONS

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

NOTE 17 - RESTATEMENTS

In 2018, the Town determined that certain transactions in prior years had been recorded incorrectly or omitted. Therefore, a restatement to the 2017 government-wide and fund financial statements was required. The beginning net position and general fund unassigned fund balance were restated by \$13,691 to transfer funds to a capital projects fund per warrant articles. The beginning net position and capital projects fire equipment fund assigned fund balance were restated by \$9,629 to correct a prior year fund balance. The resulting restatements decreased net position from \$4,113,465 to \$4,109,403, decreased the general fund unassigned fund balance from \$742,811 to \$729,120 and increased the capital projects fire equipment fund assigned fund balance from \$373 to \$10,002.

### 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, 2018

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 729,120	\$ 729,120	\$ 729,120	\$ -
Resources (Inflows):				
Property taxes	2,928,550	2,928,550	2,903,235	(25,315)
Excise taxes	255,000	255,000	279,864	24,864
Intergovernmental	145,136	145,136	145,824	688
Charge for services	9,250	9,250	7,552	(1,698)
Interest on taxes	17,000	17,000	10,954	(6,046)
Interest income	1,000	1,000	6,414	5,414
Other revenues	15,000	15,000	5,030	(9,970)
Transfers from other funds	5,902	5,902	5,902	-
Amounts Available for Appropriation	<u>4,105,958</u>	<u>4,105,958</u>	<u>4,093,895</u>	<u>(12,063)</u>
Charges to Appropriations (Outflows):				
General government	268,196	268,196	279,079	(10,883)
Public safety	94,012	94,012	89,290	4,722
Highways and roads	292,290	292,290	287,779	4,511
Sanitation	81,176	81,176	96,944	(15,768)
Cobbossee watershed	2,536	2,536	2,536	-
Recreation	22,926	22,926	23,766	(840)
Organizations and social services	27,928	27,928	26,178	1,750
Unclassified	4,124	4,124	7,804	(3,680)
Education	2,171,858	2,171,858	2,171,858	-
County tax	190,010	190,010	190,010	-
Overlay	9,970	9,970	3,906	6,064
Debt service:				
Principal	201,000	201,000	201,000	-
Interest	15,812	15,812	17,965	(2,153)
Transfers to other funds	95,000	95,000	100,119	(5,119)
Total Charges to Appropriations	<u>3,476,838</u>	<u>3,476,838</u>	<u>3,498,234</u>	<u>(21,396)</u>
Budgetary Fund Balance, June 30	<u>\$ 629,120</u>	<u>\$ 629,120</u>	<u>\$ 595,661</u>	<u>\$ (33,459)</u>
Utilization of Unassigned Fund Balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ (100,000)</u>

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



### Other Supplementary Information

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

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

**TOWN OF WAYNE  
ANNUAL TOWN MEETING MINUTES  
2018**

STATE OF MAINE  
KENNEBEC, SS

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

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 12, 2018** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Articles 2. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

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

**Eric Gardner, Moderator (Articles 1-2)**

**Doug Stevenson, Moderator (Articles 3-30)**

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

➤ **Two Board of Selectmen, 3-year term, Term Expires 2021**

**Amy Black** 275 votes

**Stanley Davis** 214 votes

Stephanie Haines 148 votes

Elaine Christopher 81 votes

➤ **One Board of Selectmen, 2-year term, Term Expires 2020**

**Lloyd Irland** 262 votes

Cynthia Pettengill 140 votes

➤ **Four Budget Committee,**

**David Stevenson** 5 year term 328 votes

**Dallas Folk** 3 year term 296 votes

**James Perkins** 2 year term 281 votes

**Write-In: Wendy Ault** 1 year term 4 votes

➤ **One Regional School Unit Board of Trustee Member, 3-year term, Term Expires 2021**

**Gary Carr** 250 votes

➤ **One Local School Committee, 3-year term, Term Expires 2021**

**Steve Hudson** 3 votes

The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on **Wednesday June 13, 2018** to act on Article 3 to end of Warrant.

## Community Recognitions

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

- **Helen Hicks Healy Award – Gary Kenny**

**Gary Kenny, Selectboard Chair**

- **Town Report Dedication – Andrew Knight, Elinor Ault, Edwin Baker, Nancy Mullen**

**Aaron Chrostowsky, Town Manager, presented the following awards:**

- **Spirit of America Award – Gary Kenny, Stephanie Haines and Open Space Committee: Trent Emery, Ford Stevenson, Stephen McLaughlin, Lloyd Irland, Ken Spaulding, Chris Cushman, Margaret Lane, Bruce Mercier**
- **Selectboard retirement – Gary Kenny, Stephanie Haines, and Jon Lamarche**

## Meeting Called to Order by Douglas Stevenson, Moderator at 6:00 PM - 71 Register Voters Present

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

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

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

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

**TOWN MEETING: APPROVED**

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

**TOWN MEETING: APPROVED**

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

**TOWN MEETING: APPROVED**

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

General Admin.	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$50,000	\$50,500
Bookkeeper		\$480
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$22,686	\$23,138
Town Clerk wages	\$23,532	\$24,008
Meeting Recording Clerk wages	\$603	\$616
Social Security/ Medicare Match	\$8,184	\$8,331
Health Insurance	\$38,561	\$39,576
Retirement	\$4,811	\$4,913
Disability	\$950	\$960
Office Expense	\$3,000	\$4,000
Travel Expense	\$900	\$1,600
Training Expense	\$1,000	\$1,000
Dues (MMA)	\$2,461	\$2,500
Computer maintenance	\$500	\$500
Computer software (Trio)	\$9,500	\$10,000
Website management	\$500	\$500
Town Report	\$1,000	\$1,000
Sunshine Fund	\$0	\$0
Tax Administration	\$3,000	\$4,000
Legal	\$10,000	\$12,000
Audit Reporting	\$5,300	\$5,300
Insurance	\$18,000	\$18,000
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$4,000	\$4,000
Telephone	\$2,500	\$2,500
<b>Subtotal</b>	<b>\$227,806</b>	<b>\$236,240</b>

Select Board Recommends:           **\$236,240**  
 Budget Committee Recommends:   **\$236,240**  
**TOWN MEETING:                       APPROVED**

**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 **\$246,000** 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 **\$246,000** 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:	\$740,881
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u><b>\$246,000</b></u>
	Total:	\$986,881

Costs: At an estimated net interest rate of 3.0% for a five (5) year maturity, the estimated cost of this bond issue will be:

Total Principal	<b>\$246,000.00</b>
Interest:	<u>\$ 20,000.00</u>
Total Debt Service:	\$266,000.00

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

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

**TOWN MEETING:    APPROVED**

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

<b>Debt Service</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
North Wayne Road Bond (5/5)	\$35,578	\$34,789
Old Winthrop Road Bond (4/5)	\$63,974	\$62,652
Kings Highway Road Bond (3/5)	\$65,256	\$63,943
Mt. Pisgah Road Bond (2/5)	\$52,004	\$51,003
Lovejoy Road Bond (1/5)		\$39,419
<b>Subtotal</b>	<b>\$216,812</b>	<b>\$251,806</b>

Select Board Recommends: **\$251,806**  
 Budget Committee Recommends: **\$251,806**  
**TOWN MEETING: APPROVED**

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

<b>Elections/ Hearings</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Election / Ballot Clerks wages	\$1,000	\$1,000
Social Security/ Medicare Match	\$77	\$77
Election Supplies	\$500	\$500
<b>Subtotal</b>	<b>\$1,577</b>	<b>\$1,577</b>

Select Board Recommends: **\$1,577**  
 Budget Committee Recommends: **\$1,577**  
**TOWN MEETING: APPROVED**

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

<b>General Assistance</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Town support for LADD GA Fund	\$0	\$0
General Assistance	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$1,500</b>	<b>\$1,500</b>

Select Board Recommends: **\$1,500**  
 Budget Committee Recommends: **\$1,500**  
**TOWN MEETING: APPROVED**

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

<b>Fire Department</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$8,000	\$9,000
Social Security/ Medicare match	\$1,071	\$1,148
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
<b>Subtotal</b>	<b>\$55,071</b>	<b>\$56,148</b>

Select Board Recommends:           **\$56,148**  
 Budget Committee Recommends:   **\$56,148**  
**TOWN MEETING:                   APPROVED**

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

<b>Assessing Mapping</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Assessing/ Mapping	\$15,000	\$15,250
Quarter Review	\$6,000	\$6,200
GIS Mapping	\$1,800	\$2,800
<b>Subtotal</b>	<b>\$22,800</b>	<b>\$24,250</b>

Select Board Recommends:           **\$24,250**  
 Budget Committee Recommends:   **\$24,250**  
**TOWN MEETING:                   APPROVED**

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

<b>Animal Control</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</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**  
**TOWN MEETING:                   APPROVED**

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

<b>Code Enforcement &amp; Land-Use Board Support</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Code Enforcement Officer stipend	\$11,625	\$13,000
Social Security/ Medicare match	\$889	\$995
KVCOG Membership	\$0	\$2,587
Ordinance/ Mapping	\$1,000	\$1,000
<b>Subtotal</b>	<b>\$13,514</b>	<b>\$17,582</b>

Select Board Recommends:           **\$17,582**  
 Budget Committee Recommends:   **\$17,582**  
**TOWN MEETING:                   APPROVED**

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

<b>Public Safety</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Street Lights	\$6,900	\$7,000
Ambulance Service	\$11,022	\$11,573
Sheriff's Department	\$4,000	\$4,000
PSAP & Dispatching contracts	\$11,889	\$12,088
<b>Subtotal</b>	<b>\$33,811</b>	<b>\$34,661</b>

Select Board Recommends:           **\$34,661**  
 Budget Committee Recommends:   **\$34,661**  
**TOWN MEETING:                   APPROVED**



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

<b>Roads</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Lot Plowing	\$3,827	\$3,827
Highway Plowing	\$162,963	\$166,123
Roadside Mowing	\$3,000	\$3,200
Sand/ Salt Shed lights	\$500	\$600
Road Administration	\$1,000	\$2,000
Brush/ Tree Removal	\$12,000	\$10,000
Calcium Chloride	\$8,000	\$6,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$4,000	\$4,000
Signs & Posts	\$2,000	\$2,000
Culverts	\$9,000	\$8,000
Gravel	\$26,000	\$26,000
Winter Salt	\$12,000	\$16,500
Cracksealing		\$4,750
Line Painting	\$1,000	\$1,000
Grading	\$8,000	\$8,000
Ditching	\$35,000	\$35,000
<b>Subtotal</b>	<b>\$292,290</b>	<b>\$301,000</b>

Select Board Recommends:           **\$301,000**  
 Budget Committee Recommends:   **\$301,000**  
**TOWN MEETING:                       APPROVED**

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

<b>Transfer Station</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Transfer Station Operation Cost	\$73,774	\$80,084
Transfer Station Capital Cost	\$5,902	\$6,407
Backhoe	\$0	\$0
Mow Landfill	\$0	\$0
Hazardous Waste	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$81,176</b>	<b>\$87,991</b>

Select Board Recommends:           **\$87,991**  
 Budget Committee Recommends:   **\$87,991**  
**TOWN MEETING:                       APPROVED**

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

<b>Outside Agencies</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Library	\$6,000	\$6,000
Archival Board	\$500	\$500
Messenger	\$3,000	\$3,000
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,700	\$3,700
Spectrum Generations	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Family Violence	\$1,000	\$1,000
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Behavioral Health	\$1,600	\$1,600
Red Cross	\$1,200	\$1,200
Crisis & Counseling Center	\$1,562	\$1,562
Children's Center	\$595	\$595
Sexual Assault Crisis Support Center	\$417	\$417
Aging-at-Home	\$250	\$375
Winthrop Hot Meal Kitchen	\$1,000	\$0
Winthrop Food Pantry	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$27,928</b>	<b>\$27,053</b>

**TOWN MEETING: APPROVED**

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

<b>Recreation</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Memorial Day	\$300	\$300
Town Parks Mowing	\$2,448	\$2,574
Town support for Ladd Recreation Center Operation	\$4,300	\$4,300
Ladd Rec. Ctr. Mowing	\$4,175	\$4,384
Wayne Athletic League	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
Androscoggin Lake Improvement Corp.	\$2,500	\$2,500
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Snowmobile Association	\$0	\$0
30 Mile River Watershed Association	\$5,000	\$5,000
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
<b>Subtotal</b>	<b>\$22,926</b>	<b>\$23,261</b>

Select Board Recommends:           **\$23,261**  
 Budget Committee Recommends:   **\$23,261**  
**TOWN MEETING:**                   **APPROVED**

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

<b>Land &amp; Buildings</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
North Wayne Schoolhouse Utilities	\$200	\$144
North Wayne Building Utilities	\$200	\$480
Wayne Town House Utilities	\$200	\$192
Footbridge Utilities		\$168
Maintenance & Repair	\$1,000	\$1,000
Historic Properties Mowing	\$1,024	\$1,074
<b>Subtotal</b>	<b>\$2,624</b>	<b>\$3,058</b>

Select Board Recommends:           **\$3,058**  
 Budget Committee Recommends:   **\$3,058**  
**TOWN MEETING:**                   **APPROVED**

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

<b>Capital Reserve</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Besse Road	\$0	\$0
Broadband Expansion	\$5,000	\$5,000
Cemetery Stone Cleaning	\$0	\$0
Dam	\$0	\$0
Emergency Management	\$0	\$0
Fire Pond	\$0	\$0
Fire Truck	\$30,000	\$30,000
Fire "Misc. Fire Equipment"	\$0	\$0
Footbridge	\$0	\$0
Hardscrabble Road	\$0	\$0

Ladd Recreation Center	\$10,000	\$10,000
Land and Buildings	\$0	\$10,000
Lord Road	\$0	\$0
Planning/ Grant Assistance	\$0	\$0
Road Reconstruction & Paving	\$50,000	\$50,000
Salt/Shed	\$0	\$0
Technology	\$0	\$2,000
Town Office	\$0	\$0
Transfer Station	\$0	\$0
Village Center Improvement Projects	\$0	\$1,000
Water Quality	\$0	\$0
Wilson Pond Lot "Open Space"	\$0	\$0
<b>Subtotal</b>	<b>\$95,000</b>	<b>\$108,000</b>

Select Board Recommends:           **\$108,000**  
Budget Committee Recommends:   **\$108,000**

**Motion to amend the Ladd Recreation Center Capital Reserve Account from \$10,000 to \$11,000.  
(George Dragonetti/ Steve McLaughlin). Motion Approved by Town Meeting.**

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

<b>Contingency</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Misc. Contingency	\$2,500	\$4,000
<b>Subtotal</b>	<b>\$2,500</b>	<b>\$4,000</b>

Select Board Recommends:           **\$4,000**  
Budget Committee Recommends:   **\$4,000**  
**TOWN MEETING:                       APPROVED**

**ARTICLE 25.** To see what sum of money the Town will vote to apply from various sources to the **2018-2019** tax commitment, thereby reducing the amount to be raised from property taxes.

<b>Revenues</b>	<b>BUDGET FY 17 / 18</b>	<b>BUDGET FY 18 / 19</b>
Lien Costs	\$5,000	\$3,000
Interest on taxes	\$12,000	\$9,300
Checking Interest	\$1,000	\$4,000
MV Agent Fees	\$5,000	\$5,000
IF&W Agent Fees	\$1,000	\$500
MV Excise	\$250,000	\$266,000

Boat Excise	\$5,000	\$2,000
Vitals	\$500	\$800
Building Permits	\$2,000	\$350
Yard Sale		\$5
Plumbing Permits	\$2,000	\$2,000
Burning Permits		\$75
Dog license fee	\$750	\$750
Dog license - late fee	\$0	\$100
Cable TV franchise	\$5,000	\$3,300
Misc. Revenues	\$5,000	\$5,000
Supplemental Taxes	\$5,000	\$1,000
Transfer from Transfer Station Capital Reserve	\$5,902	\$6,407
Transfer from Undesignated Fund Balance "Surplus"	\$100,000	\$50,000
Tree Growth	\$4,000	\$3700
Veteran Reimbursement	\$1,500	\$1,300
Snowmobile State Reimbursement	\$0	\$0
General Assistance	\$750	\$750
State Revenue Sharing	\$46,968	\$46,968
Road Assistance	\$30,708	\$30,708
BETE Reimbursement	\$3,700	\$7,542
Homestead Exemptions	\$35,000	\$53,734
<b>TOTAL</b>	<b>\$525,778</b>	<b>\$504,289</b>

Select Board Recommends: **\$504,289**  
 Budget Committee Recommends: **\$504,289**  
**TOWN MEETING: APPROVED**

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

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

**TOWN MEETING: APPROVED**

**ARTICLE 27.** To see if the Town will authorize the Selectboard to apply, on behalf of the Town, for federal financing assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for the re-development of Ladd Recreation Center Tennis and Basketball Courts and further authorize Selectboard to enter into the Land and Water Conservation Fund Project Agreement with the State subsequent to federal approval of the project.

**TOWN MEETING: APPROVED**

**ARTICLE 28.** Shall the Town of Wayne vote to approve a Community Development Block Grant application for the Micro-Enterprise Assistance Grant program in the amount of \$50,000, and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs. Further, the Town of Wayne is cognizant of the requirement that should the intended National Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

**TOWN MEETING: APPROVED**

**ARTICLE 29.** Shall an Ordinance entitled “2018 Amendments to the Town’s Zoning Ordinance and Adoption of Updated Official Zoning Map” be enacted?

**TOWN MEETING: APPROVED**

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

**ARTICLE 30.** Shall an Ordinance entitled “2018 Amendments to the Town’s Yard Sale Ordinance” be enacted?

**TOWN MEETING: APPROVED**

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

Given under our hands this 29th day of May, 2018

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

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

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

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

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Trent Emery

Board of Selectmen

Attest: A true copy of a warrant entitled “Town of Wayne 2018 Annual Town Meeting Warrant”, as certified to me by the municipal officers of Wayne on the **29th** day of **May, 2018.**

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Wayne Town Clerk

**TOWN OF WAYNE  
2019 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 11, 2019** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Article 2 and 3. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

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

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

- **One Board of Selectmen, 3-year term, Term Expires 2022**
- **One Budget Committee, 5-year term, Term Expires 2024**
- **One Local School Committee, 3-year term, Term Expires 2022**

**ARTICLE 3.** Shall the Town authorize and direct the Select Board to provide for long-term management of all or most of the property on the House Road and Wilson Pond as open space for public use, low impact outdoor recreation, and conservation?

*Small parts of the property may be sold or traded to abutters. Based on a review of the best interests of the Town and on public input, the Board will arrange for either direct sale to a suitable conservation buyer with a guarantee of permanent protection or maintain Town ownership with a conservation easement that guarantees that this land remains protected.*

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 12, 2019** to act on Article 4 to end of Warrant.

**ARTICLE 4.** 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 5.** To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

**ARTICLE 6.** To see if the Town will establish a 3% interest payment for tax abatements (per annum).



**ARTICLE 7.** To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts not to exceed five years for ambulance, assessing, auditing, cemetery maintenance, computer and software, dispatching services, park maintenance, road maintenance and construction, snowplowing and solid waste operations, on such terms and conditions as they deem appropriate.

**ARTICLE 8.** To see if the Town will authorize the Board to accept grants and gifts on such terms and conditions as the Board deems appropriate, apply any such grants or gifts, along with any fees, to categories deemed appropriate by the Board, including the following categories:

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

**ARTICLE 9.** 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 10.** Shall the Town of Wayne vote to approve a Community Development Block Grant application for the Micro-Enterprise Assistance Grant program in the amount of \$100,000 for Cobbie's Corner Store (\$50,000) and Wayne General Store (\$50,000), and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs. Further, the Town of Wayne is cognizant of the requirement that should the intended National Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

**ARTICLE 11.** Shall the Town adopt an Explosive Target Ordinance be enacted?

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

**ARTICLE 12.** Shall the Town adopt the proposed amendments to the Zoning Ordinance be enacted?

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

**ARTICLE 13.** To see if the Town, pursuant to 23 M.R.S.A. 3025, will vote to accept the dedication made by \_\_\_\_\_, of title in fee simple in a strip of land bounded and described as follows: \_\_\_\_\_ and to accept and establishment a town way on said strip of land. (Fuller Road)

**ARTICLE 14.** To see if the Town, pursuant to 23 M.R.S.A. 3025, will vote to accept the dedication made by \_\_\_\_\_, of title in fee simple in a strip of land bounded and described as follows: \_\_\_\_\_ and to accept and establishment a town way on said strip of land. (Lincoln Point Road)

**ARTICLE 15.** To see if the Town will vote to consolidate and transfer existing funds in the Besse Road Capital Reserve Fund (\$4,800), Hardscrabble Capital Reserve Fund (\$2,811) with Lord Road Capital Reserve Fund (\$10,084) to the Road Reconstruction and Paving Reserve Fund (\$235,396).

Select Board Recommends: Yes

*This new Road Reconstruction and Paving Capital Reserve Fund will transfer existing funds from the Besse Road Capital Reserve Fund, Hardscrabble Capital Reserve Fund with Lord Road Capital Reserve Fund to be designated for the brush/ tree removal, ditching, culvert replacement, gravel road rehabilitation, road reconstruction, paving, crack sealing and chip sealing.*

**ARTICLE 16.** To see if the Town will vote to consolidate and transfer existing funds in the Insurance Claim Special Revenue Fund (\$2,530) with Future Town Office Capital Reserve Fund (\$62,402) to the Land & Building Capital Reserve Fund.

Select Board Recommends: Yes

*This new Land & Building Capital Reserve Fund will transfer existing funds from the Insurance Special Revenue Fund, Future Town Office Capital Reserve Fund with Land & Building Capital Reserve Fund to be designated for the purchase of property, building of town hall, new fire station, repair or renovation of town buildings.*

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

General Admin.	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$50,500	\$50,500
Bookkeeper	\$480	
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$23,138	\$23,716
Town Clerk wages	\$24,008	\$24,608
Meeting Recording Clerk wages	\$616	\$628
Social Security/ Medicare Match	\$8,331	\$8,498
Health Insurance	\$39,576	\$40,565
Retirement	\$4,913	\$5,011
Disability	\$960	\$0
Office Expense	\$4,000	\$5,000
Travel Expense	\$1,600	\$1,600
Training Expense	\$1,000	\$300
Dues (MMA)	\$2,500	\$2,600
Computer maintenance	\$500	\$500
Computer software (Trio)	\$10,000	\$13,000
Website management	\$500	\$1,000
Town Report	\$750	\$1,000
Sunshine Fund	\$0	\$0
Tax Administration	\$4,000	\$4,000
Legal	\$12,000	\$12,000
Audit Reporting	\$5,300	\$5,500
Insurance	\$18,000	\$18,000
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$4,000	\$4,000
Telephone	\$2,500	\$2,500
<b>Subtotal</b>	<b>\$236,490</b>	<b>\$241,345</b>

Select Board Recommends:           **\$236,490**  
 Budget Committee Recommends:   **\$236,490**

**ARTICLE 18:** To what sum of money the Town will raise and appropriate for **DEBT SERVICE**.

<b>Debt Service</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
North Wayne Road Bond (5/5)	\$34,789	
Old Winthrop Road Bond (4/5)	\$62,652	\$61,326
Kings Highway Road Bond (3/5)	\$63,943	\$62,628
Mt. Pisgah Road Bond (2/5)	\$51,003	\$50,002
Lovejoy Road Bond (1/5)	\$39,419	\$38,534
Walton Road Bond		\$58,778
<b>Subtotal</b>	<b>\$251,806</b>	<b>\$271,268</b>

Select Board Recommends:           **\$271,268**  
 Budget Committee Recommends:   **\$271,268**

**ARTICLE 19.** To see what sum of money the Town will raise and appropriate for **HEARINGS AND ELECTIONS**.

<b>Elections/ Hearings</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Election / Ballot Clerks wages	\$1,000	\$1,000
Social Security/ Medicare Match	\$77	\$77
Election Supplies	\$500	\$500
<b>Subtotal</b>	<b>\$1,577</b>	<b>\$1,577</b>

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

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

<b>Human Services</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Aging at Home Coordinator	\$0	\$3,840
Social Security/ Medicare Match	\$0	\$294
Town support for LADD GA Fund	\$0	\$0
General Assistance	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$1,500</b>	<b>\$5,634</b>

Select Board Recommends:           **\$5,634**  
 Budget Committee Recommends:   **\$5,634**

**ARTICLE 21.** To see what sum of money the Town votes to raise and appropriate for the **FIRE DEPARTMENT** budget category for the following budget lines with any unexpended balances to carry forward to **Misc. Fire Equipment Capital Reserve Fund**?

<b>Fire Department</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$9,000	\$10,000
Social Security/ Medicare match	\$1,148	\$1,425
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
<b>Subtotal</b>	<b>\$56,148</b>	<b>\$57,425</b>

Select Board Recommends:           **\$57,425**  
 Budget Committee Recommends:   **\$57,425**

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

<b>Assessing Mapping</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Assessing/ Mapping	\$15,250	\$14,900
Quarter Review	\$6,200	\$6,400
GIS Mapping	\$1,280	\$2,800
<b>Subtotal</b>	<b>\$24,250</b>	<b>\$24,100</b>

Select Board Recommends:           **\$24,250**  
 Budget Committee Recommends:   **\$24,250**

**ARTICLE 23.** To see what sum of money the Town will raise and appropriate for **ANIMAL CONTROL**.

<b>Animal Control</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Animal Control Officer stipend	\$3,000	\$3,000
ACO wages		\$1,150
Social Security/ Medicare match	\$230	\$317
Humane Society	\$1,900	\$2,000
<b>Subtotal</b>	<b>\$5,130</b>	<b>\$6,467</b>

Select Board Recommends:           **\$6,467**  
 Budget Committee Recommends:   **\$6,467**

**ARTICLE 24.** To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

<b>Code Enforcement &amp; Land-Use Board Support</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Code Enforcement Officer stipend	\$13,000	\$16,224
Social Security/ Medicare match	\$995	\$1,242
KVCOG Membership	\$2,587	\$0
Ordinance/ Mapping	\$1,000	\$1,000
<b>Subtotal</b>	<b>\$17,582</b>	<b>\$18,466</b>

Select Board Recommends: **\$18,466**

Budget Committee Recommends: **\$18,466**

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

<b>Public Safety</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Street Lights	\$7,000	\$7,320
Ambulance Service	\$11,573	\$12,009
Sheriff's Department	\$4,000	\$4,000
Fire/ EMS Dispatch (Winthrop)		\$2,604
Rural Patrol Dispatch (State)		\$10,008
PSAP (Somerset County)		\$2,616
<b>Subtotal</b>	<b>\$34,662</b>	<b>\$38,557</b>

Select Board Recommends: **\$38,557**

Budget Committee Recommends: **\$38,557**

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

<b>Roads</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Lot Plowing	\$3,827	\$4,000
Highway Plowing	\$166,123	\$169,283
Village Snow Removal		\$1,500
Roadside Mowing	\$3,200	\$3,300
Sand/ Salt Shed lights	\$600	\$600
Road Administration	\$2,000	\$2,000
Brush/ Tree Removal	\$10,000	\$10,000
Calcium Chloride	\$6,000	\$6,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$4,000	\$4,000
Signs & Posts	\$2,000	\$2,000
Culverts	\$8,000	\$8,000
Gravel	\$26,000	\$24,000
Winter Salt	\$16,500	\$16,500
Guardrail		\$2,000
Cracksealing	\$4,000	\$8,000
Line Painting	\$1,000	\$1,000
Grading	\$8,000	\$8,000
Outside Contracting	\$35,000	\$30,000
<b>Subtotal</b>	<b>\$300,250</b>	<b>\$304,183</b>

Select Board Recommends: **\$304,183**

Budget Committee Recommends: **\$304,183**

**ARTICLE 27.** To see what sum of money the Town will raise and appropriate for the **TRANSFER STATION & LANDFILL**.

<b>Transfer Station</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Transfer Station Operation Cost	\$80,084	\$79,299
Transfer Station Capital Cost	\$6,407	\$6,344
Backhoe	\$0	\$0
Mow Landfill	\$0	\$0
Hazardous Waste	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$87,991</b>	<b>\$87,143</b>

Select Board Recommends: **\$87,143**

Budget Committee Recommends: **\$87,143**

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

<b>Outside Agencies</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Library	\$6,000	\$6,000
Archival Board	\$500	\$500
Messenger	\$3,000	\$3,000
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,700	\$3,700
Spectrum Generations	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Family Violence	\$1,000	\$1,000
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Behavioral Health	\$1,600	\$1,600
Red Cross	\$1,200	\$1,200
Crisis & Counseling Center	\$1,562	\$1,562
Children's Center	\$595	\$595
Sexual Assault Crisis Support Center	\$417	\$417
Aging-at-Home	\$250	\$0
Winthrop Hot Meal Kitchen	\$1,000	\$0
Winthrop Food Pantry	\$1,500	\$1,500
<b>Subtotal</b>	<b>\$27,053</b>	<b>\$26,678</b>



**ARTICLE 29.** To see what sum of money the Town will raise and appropriate for **RECREATION:**

<b>Recreation</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Memorial Day	\$300	\$600
Town Parks Mowing	\$2,574	\$2,646
Park Maintenance		\$1,000
Ladd Rec. Ctr. - Programs	\$4,300	\$4,300
Ladd Rec. Ctr. – Health Insurance		\$13,880
Ladd Rec. Ctr. - Mowing	\$4,384	\$4,506
WAL – Youth Services Coordinator	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
WAL - Equipment		\$1,000
Androscoggin Lake Improvement Corp.	\$2,500	\$3,000
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Snowmobile Association	\$0	\$0
30 Mile River Watershed Association	\$5,000	\$5,500
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
<b>Subtotal</b>	<b>\$23,261</b>	<b>\$40,635</b>

Select Board Recommends:           **\$40,635**  
 Budget Committee Recommends:   **\$40,635**

**ARTICLE 30.** To see what sum of money the Town will raise and appropriate for **LAND & BUILDINGS.**

<b>Land &amp; Buildings</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
North Wayne Schoolhouse Utilities	\$144	\$150
North Wayne Building Utilities	\$480	\$500
Wayne Town House Utilities	\$192	\$200
Footbridge Utilities	\$168	\$168
Maintenance & Repair	\$1,000	\$1,000
Historic Properties Mowing	\$1,074	\$1,105
<b>Subtotal</b>	<b>\$3,058</b>	<b>\$3,123</b>

Select Board Recommends:           **\$3,123**  
 Budget Committee Recommends:   **\$3,123**

**ARTICLE 31.** To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS.**

<b>Capital Reserve</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Besse Road	\$0	\$0
Broadband Expansion	\$5,000	\$5,000
Cemetery Stone Cleaning	\$0	\$0
Dam	\$0	\$0
Emergency Management	\$0	\$0
Planning Studies/ Consultants	\$0	\$5,000
Fire Pond	\$0	\$0
Fire Truck	\$30,000	\$30,000
Fire “Misc. Fire Equipment”	\$0	\$0
Footbridge	\$0	\$0
Hardscrabble Road	\$0	\$0
Ladd Recreation Center	\$11,000	\$0
Land and Buildings	\$10,000	\$0
Lord Road	\$0	\$0
Planning/ Grant Assistance	\$0	\$0
Road Reconstruction & Paving	\$50,000	\$30,000
Salt/Shed	\$0	\$5,000
Technology	\$2,000	\$2,000
Town Office	\$0	\$0
Transfer Station	\$0	\$0
Village Center Improvement Projects	\$1,000	\$0
Water Quality	\$0	\$0
Wilson Pond Lot “Open Space”	\$0	\$0
<b>Subtotal</b>	<b>\$109,000</b>	<b>\$77,000</b>

Select Board Recommends: **\$77,000**

Budget Committee Recommends: **\$77,000**

**ARTICLE 32.** To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT.**

<b>Contingency</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Misc. Contingency	\$4,000	\$4,000
<b>Subtotal</b>	<b>\$4,000</b>	<b>\$4,000</b>

Select Board Recommends: **\$4,000**

Budget Committee Recommends: **\$4,000**

**ARTICLE 33.** To see what sum of money the Town will vote to apply from various sources to the **2019-2020** tax commitment, thereby reducing the amount to be raised from property taxes.

<b>Revenues</b>	<b>BUDGET FY 18 / 19</b>	<b>BUDGET FY 19 / 20</b>
Lien Costs	\$3,000	\$3,200
Interest on taxes	\$9,300	\$10,000
Checking Interest	\$4,000	\$4,000
MV Agent Fees	\$5,000	\$5,000
IF&W Agent Fees	\$500	\$500
MV Excise	\$266,000	\$275,000
Boat Excise	\$2,000	\$5,000
Vitals	\$800	\$800
Building Permits	\$350	\$1,000
Yard Sale	\$5	\$5
Plumbing Permits	\$2,000	\$2,000
Burning Permits	\$5	\$50
Dog license fee	\$750	\$750
Dog license - late fee	\$100	\$100
Cable TV franchise	\$3,300	\$5,000
Misc. Revenues	\$5,000	\$9,000
Supplemental Taxes	\$1,000	\$1,500
Transfer from Transfer Station Capital Reserve	\$6,407	\$6,344
Transfer from Undesignated Fund Balance "Surplus"	\$50,000	\$0
Tree Growth	\$3,700	\$3,700
Veteran Reimbursement	\$1,000	\$1,400
Snowmobile State Reimbursement	\$0	\$0
General Assistance	\$750	\$750
State Revenue Sharing	\$46,968	\$48,498
Road Assistance	\$30,708	\$31,000
BETE Reimbursement	\$9,165	\$9,200
Homestead Exemptions	\$71,587	\$72,000
<b>TOTAL</b>	<b>\$523,765</b>	<b>\$495,797</b>

Select Board Recommends:           **\$495,797**  
 Budget Committee Recommends:   **\$495,797**

**ARTICLE 34.** To see if the Town will vote to exceed the maximum property tax levy limit (LD1) established by State law in the event that the municipal budget approved results in a tax commitment in excess of the property tax levy otherwise allowable, such that the increased maximum property tax levy hereby established will equal the amount committed, or see what action the Town will take. (By State Law, the vote on this article must be by written ballot)

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

**Selectmen Recommend: YES**

**Budget Committee Recommend: YES**

Given under our hands this 4<sup>th</sup> day of June, 2019

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

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

\_\_\_\_\_  
Amy Black

\_\_\_\_\_  
Stan Davis

\_\_\_\_\_  
Lloyd Irland

**Selectboard**

Attest: A true copy of a warrant entitled "Town of Wayne 2019 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the 4<sup>th</sup> day of **June, 2019.**

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

# ABOUT WAYNE

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

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

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

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

**AMBULANCE:** Winthrop Ambulance, Winthrop

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

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

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

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

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

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

**ROAD MILES:**

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

TOWN OFFICE HOURS

<b>Monday</b>	<b>1:30 P.M. - 5:30 P.M.</b>
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*

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

**Selectboard Meetings**

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

**Transfer Station Hours of Operation**

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

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

**IMPORTANT NUMBERS**

POLICE/ FIRE/ MEDICAL Emergency	Dial 911
Maine State Police (non-emergency)	624-7000
Kennebec County Sheriff (non-emergency)	623-3591
Cary Memorial Library	685-3612
Ladd Recreation Center:	685-4616
Town Office Phone:	685-4983
<b>Town Office Fax:</b>	<b>685-3836</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, ME 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>
Code Enforcement:	<a href="mailto:ceolpi@waynemaine.org">ceolpi@waynemaine.org</a>
Website:	<a href="http://www.waynemaine.org">www.waynemaine.org</a>