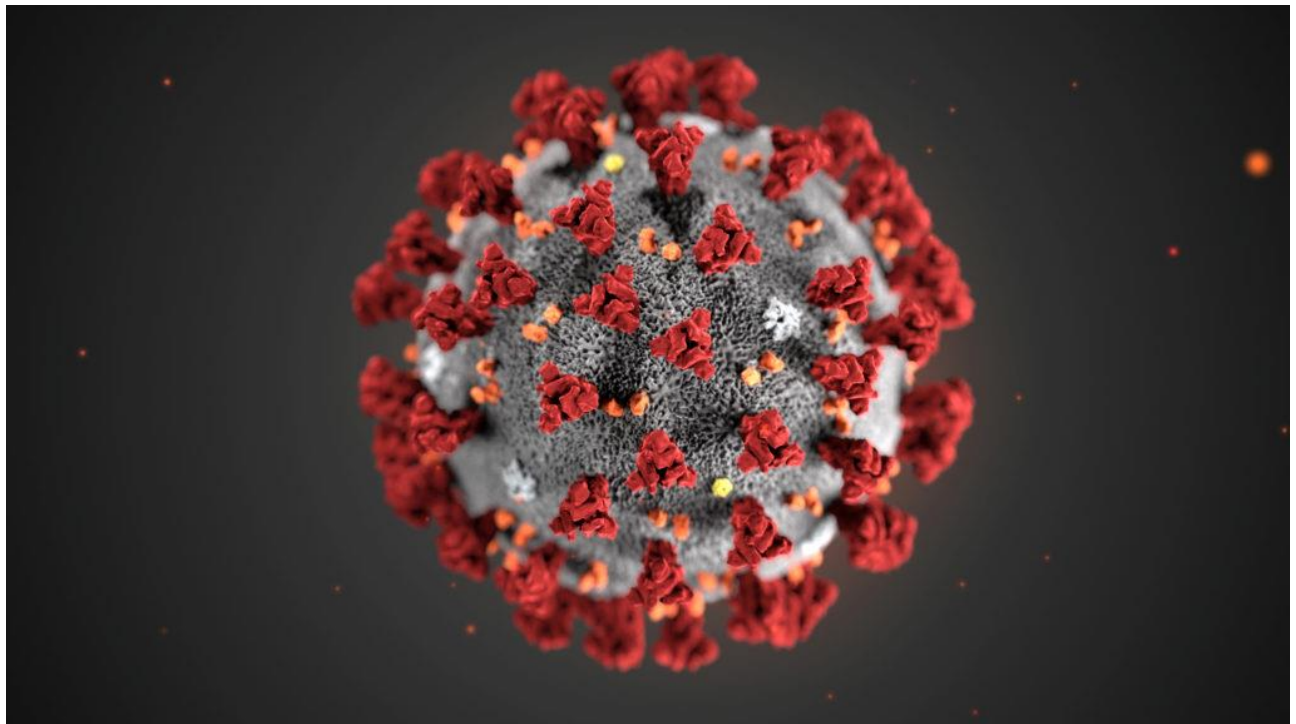


ANNUAL REPORT

WAYNE, MAINE



**FOR THE YEAR ENDING
JUNE 30, 2019**

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

Annual Town Report Dedication

Every year the Wayne Selectboard is given the distinct task of recognizing an individual or organization, which has demonstrated true community spirit and contributed to the shaping of our wonderful community of Wayne. This year's dedication of the Annual Town Report was made difficult due the unprecedented global health pandemic. During this challenging time, Wayne was fortunate enough to have a group if individuals who care deeply about the community they live in. We quickly realized there were too many people to name without missing someone. So, we are dedicating this Annual Report to all individuals who have Wayne pulled through these unprecedented times:

- Created a Facebook page to keep people entertained, informed and active;
- Made cloth face masks for friends and neighbors;
- Drove friends and neighbors to the doctors or to the hospital;
- Donated funds to go to those in need;
- Donated food and other sundries;
- Made home visits to shut-ins;
- Called or looked in on a friend or neighbor;
- Picked-up groceries and delivered them to a friend or neighbor;
- Made meals and delivered them to those in need;
- Essential workers who continued to work;
- First Responders who continued to respond;

The Selectboard would like to thank all of you who helped. You make the Town a better place to live and work. We are forever grateful. Thank you, thank you!

WAYNE TOWN OFFICIALS

July 1, 2019

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	Term Expires in 6/30/2022
James Perkins	Term Expires in 6/30/2021
Mitch Levesque	Term Expires in 6/30/2020
Carol Ladd	Term Expires in 6/30/2024

RSU #38 School Board

[3YR-Elected]

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

School Committee

[3YR-Elected]

Steven Hudson	Term Expires in 6/30/2022
David Twitchell	Term Expires in 6/30/2020
Theresa Kerchner	Term Expires in 6/30/2021

Appointed Town Officials

30-Mile River Watershed Association Representative

Molly Saunders

Aging at Home Outreach Coordinator

Pamela Chenea

Androscoggin Lake Improvement Corporation

Don Welsh

Animal Control Officer

Taylor Stevenson
Anna Carll

Assessor Agent (RJD Appraisal)

Robert Duplisea

Cobbossee Watershed District Trustee

Jane Andrews

Code Enforcement Officer and Local Plumbing Inspector

Paul Mitnik
Travis Gould

E-911 Addressing Officer

Bruce Mercier

Fence Viewer

Charles King

Fire Department

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

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

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

Mark Bachelder

Robert Bandy

Sydney Birtwell

Steve Booth

Jillian Booth

John Christopher

Elaine Christopher

Bill Coolidge

Pauline Coolidge

Jareb Dyer

Gary Hunt

Colin Jones

Jared Lovejoy

Megan Stevenson

Ladd Recreation Director

Donna Freeman

Tax Collector

Dawna Gardner

Town Clerk and Registrar of Voters

Cathy Cook

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

Aaron Chrostowsky

Treasurer

Bruce Mercier

Wayne Village Dam keeper

Wayne Bryant

Youth Sports Coordinator

Adam Brooks

Boards, Commissions, and Committees

Aging-at-Home

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

Archival Board

Leo Behrendt
Judy Danielson
Carroll Paradis
Gerry Paradis
Vacancy

Board of Appeals

David Ault
Michael Bouthot
Teco Brown
Theresa Kerchner
Vacancy

Broadband Committee

Stan Davis
Connie Irland
Jim Perkins

Cemetery Association

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

Cobbosse Watershed District Trustee

Jane Andrews

Conservation Commission

Leslie Burhoe
Anne Huntington
Lloyd Irland
Chris Jones

Diana McLaughlin
Ken Spalding, Chair
Fred Hurley, Associate

Farmers' Market Committee

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

Memorial Day Committee

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

Planning Board

Laura Briggs
Fred Duplisea
Seth Emery, Vice-Chair
Reed Lee
Stephen McLaughlin
Andrew Gorrill, Alternate
Vacancy

Regional Solid Waste Committee

Kim King
Kelli Hess
Amy Cushman Black, Selectboard

Renewable Energy Advisory Committee

Andrew Barnes
Charles Danielson
Stan Davis
Dan Newcombe
Fritz Onion
David Randall

Village Center Development Committee

Tammy Birtwell
Julie Baker
Sandra Fowler
Lloyd Irland
Carol Ladd

2020 Annual Town Meeting Town Manager's Budget Message

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

The **Public Hearing on 2020 Annual Town Meeting Warrant Articles** will be held on **Tuesday June 30, 2020 at 6:30 PM** remotely.

The **Secret Ballot Referendum on Tuesday July 14, 2020 from 8:00 AM to 8:00 PM** at the **Wayne Elementary School Gymnasium**, 48 Pond Road, Wayne, Maine.

Mil Rate

Both the Selectboard and Budget Committee worked hard to minimize the tax impact on residents. This year's proposed budget recommended a \$0.06 cent decrease in the mil rate or 0 percent change.

- Last Year FY 19-20 Budget Mil Rate: 17.96
- Proposed FY 20-21 Budget Mil Rate: 17.90

Effect on Taxpayer

Home Values	2019/ 2020	2020/ 2021	Net Change
	17.96	17.9	-0.06
\$ 100,000.00	\$ 1,796	\$ 1,790	\$ (6)
\$ 182,900.00	\$ 3,285	\$ 3,274	\$ (11)
\$ 200,000.00	\$ 3,592	\$ 3,580	\$ (12)
\$ 300,000.00	\$ 5,388	\$ 5,370	\$ (18)
\$ 400,000.00	\$ 7,184	\$ 7,160	\$ (24)
\$ 500,000.00	\$ 8,980	\$ 8,950	\$ (30)

Tax Bill Breakdown

The below table breakdown your tax bill by appropriation. The largest appropriation is school district "RSU #38" or 62% of your tax bill. The second largest appropriation is the municipal appropriation "Wayne" is 32% of your tax bill. And, county "Kennebec" appropriation is 6% of your tax bill.

Appropriation	Amount	Percent
School "RSU #38"	\$ 2,322,349	62%
Municipal	\$ 1,211,156	32%
County "Kennebec"	\$ 221,721	6%
Cobbosse Watershed District	\$ 2,832	0%
Overlay	\$ 10,000	0%
Total	\$ 3,768,058	100%

What's In/ What's Out

This table summarizes each town department proposed budget expenditures.

Town Expenses (Department)	FY 19/ 20	FY 20/ 21	Amount Changed	Percent Change
General Administration	\$ 241,304	\$ 237,006	\$ (4,298)	-2%
Debt Service	\$ 271,268	\$ 204,866	\$ (66,402)	-24%
Elections/ Hearings	\$ 1,577	\$ 2,115	\$ 538	34%
Human Services	\$ 5,634	\$ 13,815	\$ 8,181	145%
Fire Department	\$ 57,425	\$ 57,425	\$ -	0%
Assessing / Mapping	\$ 24,100	\$ 24,800	\$ 700	3%
Animal Control	\$ 6,467	\$ 6,462	\$ (5)	0%
Code Enforcement	\$ 18,466	\$ 39,219	\$ 20,753	112%
Public Safety	\$ 38,557	\$ 38,541	\$ (16)	0%
Roads	\$ 309,783	\$ 302,659	\$ (7,124)	-2%
Transfer Station	\$ 87,143	\$ 87,143	\$ -	0%
Outside Agencies	\$ 27,978	\$ 36,578	\$ 8,601	31%
Recreation	\$ 40,635	\$ 27,105	\$ (13,530)	-33%
Land & Buildings	\$ 3,123	\$ 2,067	\$ (1,065)	-34%
Contingency	\$ 4,000	\$ -	\$ (4,000)	-100%
Capital Reserve	\$ 77,000	\$ 131,355	\$ 54,355	71%
Total	\$ 1,214,460	\$ 1,211,156	\$ 3,304	0%

The departments with the biggest changes are Debt Service, Human Services, Code Enforcement, Public Safety, Roads, Outside Agencies, Recreation and Capital Reserve.

Debt Service: Year 7 of a 12 year Road Plan to reconstruct our paved roads. The first six years we borrowed money to reconstruct and pave roads. Debt service account is the annual principal and interest payments to repay the municipal bonds we sold to fund the reconstruction and paving of roads. On Year 6, last year was the highest annual debt service payment, every year after we will be paying off one bond. That is the reason for the \$66,402 decrease from last year. On Year 7, this year, is the first year we pay as you go for paving.

Human Services: The Human Service budget accounts for the Town’s General Assistance and Aging at Home program budgets. Over the last several years, the Aging at Home program has been funded largely by a generous grant through the Ladd Charitable Corporation and donations from local members of the community. Last year, the Town generously funded a portion of the Aging at Home program because of the loss of grant funds. This year, the budget proposes to fully the Aging at Home program. The Aging at Home program funds the Outreach Coordinator, where they organize regular home visits, meal delivery, Coffee with Conversation, Luncheons, Tai Chi and transportation. This year budget is offset from transferring funds from the Aging at Home Special Reserve Budget.

Code Enforcement: The Code Enforcement Budget has increased by \$20,753 or 112% due to the hiring of a new full-time Code Enforcement Officer/ Local Plumbing Inspector shared with the Town of Readfield. After several years of high turnover in this important position, to Town decided to contract with the Town of Readfield for this shared position.

Public Safety: This budget defunds the Town’s budget to request details from the Sheriff’s office.

Roads: This budget defers a lot of road maintenance onto future years.

Outside Agencies: This year, we chose to have the voters to vote on each individual agency request on their own. This year, the Cemetery Association, increased their request due to the increase costs in mowing. This spring, they went out to bid to mow. They received one bid from the same contractor who had been mowing the cemeteries for years.

Recreation: This year, due to staffing turnover at the Ladd Recreation Center, the town doesn’t have to pay for that employee’s health insurance. In future years, we anticipate funding that employee’s health insurance.

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

Broadband Expansion:	\$4,355 (off-set by Franchise Fees)
Fire Truck Reserve:	\$30,000
Road Reserve:	\$95,000
Technology Reserve:	\$2,000

This year increase is due to the Town's desire to fund the Road Plan. As we decrease, the annual debt service payments, we will be increasing the funding of the Road Reserve until we reach \$300,000.

LD1 Calculation: This Year's Municipal Property Tax Levy is over the limit by \$179,066. This is due to the Town's capital investment in roads and languishing growth in our tax base. This calculation and question is to limit the Town's budget growth to the town's tax base. By voting No, we would have to cut over \$179,066 out of the budget.

Voting Information:

Please don't forget to vote - The **Secret Ballot Referendum** on **Tuesday July 14, 2020** from **8:00 AM to 8:00 PM** at the **Wayne Elementary School Gymnasium**, 48 Pond Road, Wayne, Maine.

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

For those wishing to vote in person, you must wear a mask for your protection and the ballot clerks.

Questions:

For more information, or a copy of the Proposed FY 2020-2021 Budget and/or Annual Town Meeting Warrant both adopted by the Budget Committee and Selectboard are available for inspection at the Town Office during the normal business hours and on the Town website at www.waynemaine.org.

If you have any questions, please don't hesitate to contact the Town Manager at (207) 685-4983 or townmanager@waynemaine.org.

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
2051 224-6544
Website: <https://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

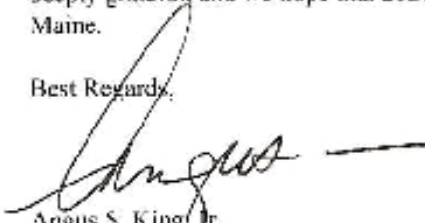
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of these opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts to bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King Jr.
United States Senator

AUGUSTA
4 Gehring Office, Suite F1
Augusta, ME 04330
(207) 622-0282

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 949-6300

BIDDEFORD
237 Main Street
Biddeford, ME 04008
(207) 282-8216

FRESHWATER ISLAND
169 Academic Street, Suite A
Freshwater, ME 04769
(207) 759-0124

SUSAN M. COLLINS
MAINE
100 SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-3344
WWW.COLLINS.SENATE.GOV

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEE
SPECIAL COMMITTEE
ON MAINE
UNIVERSITY
OF MAINE
HEALTH CARE
LABOR RELATIONS
MEDICAL MALPRACTICE
LITIGATION

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. 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. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



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

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

A handwritten signature in blue ink that reads "Jared Golden".

Jared Golden



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 three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy 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



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

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Feel free to contact me at 287-1505 or Jeffrey.Timberlake@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in cursive script that reads "Jeff Timberlake".

Jeff Timberlake
State Senator

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



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

Dennis L. Keschl

1024 Wings Mills Road

Belgrade, ME 04917

Residence: (207) 495-2973

Cell Phone: (207) 441-3701

Dennis.Keschl@legislature.maine.gov

February 2020

Dear Friends & Neighbors:

The Second Regular Session of the 129th Legislature began on Wednesday, January 8. Along with an extensive list of carryover bills and papers from the First Regular Session, there are hundreds of new pieces of legislation still to be deliberated over the coming months. My colleagues and I will need to be efficient and sensible in order to complete our work by the statutory adjournment date of April 15.

Also in April, I am happy to report that Maine's homestead property tax exemption will increase by \$5,000, allowing residents to reduce up to \$25,000 from the value of their home for property tax purposes without adverse impact on local municipalities. In the event you have not already applied for the exemption, the application process is quick and easy. Associated paperwork, as well as other related details, can be found online at <https://www.maine.gov/revenue/forms/property/apps/homesteadapp.pdf>.

A supplement to the budget passed by lawmakers last year, which set in motion the previously-mentioned tax relief, has been proposed due to revised economic forecasts. With the original financial plan already 11% higher than the previous administration's, another \$126 million in spending has been put forward for consideration. Such large spending increases, coupled with the use of one-time money, raises some concern should the economy's growth slow or even come to a halt. There are priorities that need to be met, such as our aging transportation infrastructure, nursing homes, and often-overlooked individuals with disabilities on wait lists. Accordingly, any new expenditures should be allocated towards needs, not wants.

Thank you for the ongoing privilege of serving the good people of Wayne at the State House. If you have an interest in receiving my regular e-newsletter, please send me your e-mail address.

Sincerely,

Dennis L. Keschl

30 Mile River Watershed Association Report 2019 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 2019, working hard to protect our waters. Here are a few of the highlights from the year:

- ✓ Our **Youth Conservation Corps (YCC)** program employed three local youth and a UMF student to perform conservation projects for landowners in the watershed. This crew designed and installed 36 conservation practices at 10 locations including three locations in Wayne. Our largest YCC project to date took place at the dam in North Wayne where the crew installed a staircase of 22 infiltration steps. The purpose of all these projects is to help keep our waters clean and healthy by reducing soil erosion and polluted runoff.
- ✓ **Courtesy Boat Inspectors** were stationed at two launches on Androscoggin Lake and three other launches in the watershed. Both paid and volunteer inspectors performed 1,857 inspections to keep harmful invasive plants out of our lakes.
- ✓ **Invasive Plant Patrollers** (70 volunteers and staff) spent 305 hours surveying 6 lakes and ponds, including Androscoggin, Lovejoy, Pocasset, and Pickerel Pond, looking for infestations of invasive aquatic plants. None were found, but the risk continues to grow as more lakes in Maine are becoming infested.
- ✓ We conducted **water quality monitoring** on 10 lakes and ponds, including Androscoggin, Lovejoy and Pocasset lakes. We collect data twice a month for clarity, temperature, dissolved oxygen, phosphorus and other parameters that help identify trends and address at-risk areas before it's too late.
- ✓ 30MRWA is a regional coordinator **LakeSmart**, a free, voluntary and non-regulatory statewide education and reward program assists lakefront homeowners in managing their properties in ways that protect water quality. In 2019 we worked closely with the team on Androscoggin Lake and hope to build a new team for Pocasset Lake in 2020.
- ✓ Our new **kayak adventures program** provided opportunities for local residents to be on the water with a Maine Guide, experiencing the beauty of this watershed by kayak, all free of charge.

30MRWA's revenue in 2019 was \$202,546, including support from grants (38%), individuals and corporations (35%), member towns and lake associations (21%) and other (6%). The Town of Wayne contributed \$5,500. Thank you! To support the continuation of this vital work protecting Wayne's lakes and ponds and to enable us to continue leveraging funds from other sources, we request the same funding in 2020.

Molly Saunders is Wayne's representative on the 3oMRWA Board of Directors.

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

Lidie Robbins, Executive Director
www.30mileriver.org.

Aging at Home July 2018 - June 2019

Aging At Home, a committee of the Town of Wayne, has a mission: to keep the elders of Wayne at home for as long as possible as they age, while we provide support for them. We know that being engaged and connected reduces dementia. Tai Chi reduces 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 are helping Wayne's elders do what so many of them said they want in our survey: stay in Wayne as they age.

Wayne is one of the oldest populations in the state of Maine, and Maine is the oldest state in the US. Wayne has been certified as an "Age Friendly Town." and Maine has been certified as one of the Age Friendly States in the US by AARP.

"In an **age-friendly** community, policies, services and structures related to the physical and social environment are designed to support and enable older people to "**age actively**" – that is, to live in security, enjoy good health and continue to participate fully in society."

Here is an overview of the services we have provided in the last year:

A monthly newsletter to keep elders and others informed of programs and items of interest, plus ongoing emails and regular mailings for those who have no internet, to do the same. This AAH also extends volunteer opportunities.

Visits to those intensely needing services or caregiver support plus Assessment visits for elders to determine level of need, 52

Visits to those with lesser needs, 27

Phone calls to check on people or socialize, 198

Emails for the year, 8262

Volunteers delivered meals to approximately 8 families per week from meal site in Winthrop to people in Wayne 8 X 3 per week X 52 Weeks= 1248. This includes 11 volunteer drivers and 2 volunteer cooks. We had several new volunteer drivers for last winter.

We also have delivered home cooked meals to those needing it for a short period (for example after hospitalization)

We delivered buckets of sand to 3 people last winter.

Tai Chi offered 2 X/week X 8 wk., and then continuing once a week. 2 teachers trained, 18 enrollees, 303 served. We continue with Tai Chi.

Coffee & Conversation 2 X/month in winter months, at Ladd Center 8-9 people, 51

Files of Life distributed during the smoke alarm campaign and since then: 60

Luncheons for anyone: 7 lunches, total of 86 lunches

A knitting group, co-sponsored at the library, meets once a week

Aging At Home joined with the SEARCH program of Augusta to train, share and insure our volunteers.

Training for Volunteers X 2 people

**Since mid-March, 2020: Facemasks made by volunteers: 298

To support the part time coordinator's position and so we can keep this valuable service going, Aging At Home is requesting, \$11,440. for this year. (11 hours average per week X 52 weeks X 20.00)

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



The *Androscoggin Lake Improvement Corporation* (ALIC) set ambitious goals for the 2019 season, and we are pleased to state that most of them were met.

- Certainly not listed as a goal, ALIC was able to react quickly, to alert our membership and other shorefront owners of the significant highwater level event this past spring. In addition, several of our board members inspected shoreline homes and related our findings to the owners who were not able to visit their properties.
- The *Androscoggin Lake LakeSmart* and the *Eyes on the Water* programs continue to grow in community participation and in membership.
- Our partnership with the *30 Mile River Watershed Association* has grown stronger with improved communication and sharing of water quality data. The largest percentage of our operating budget is spent to ensure continued weekend coverage from the 30 Mile River Courtesy Boat Inspection program.
- Our *Annual Loon Count* and *Loon Distress Response* programs remained strong, which has in part resulted in viable and a healthy loon population on Androscoggin Lake.
- Due to the many responsibilities of our volunteer board members, it was necessary for ALIC to pay for part-time administrative assistance from the *30 Mile Watershed Association* to assist with the many normal business requirements of our association, as well as with the new projects. We are pleased to state that the attention to detail that Sonja Clark has provided our association is outstanding.
- The unwritten and most important goal of our association is to monitor and do what we can to maintain the necessary water quality to sustain a healthy Lake for all of us to enjoy. I am proud to say that in spite of the significant highwater event this past spring, which created excessive runoff and flooded many septic systems, the water of Lake Androscoggin continued its course of improvement and remained of good quality.

The lake association is especially focused on the following three goals for 2020:

- Increase both resident and business memberships.
- Provide sufficient and unhurried time for business and social interaction during our annual meetings. Our board has agreed to change the format of our annual meeting to allow more time for business matters, social interaction and fun! We will be renting the Androscoggin Lake Yacht Club for the full day on Saturday, August 15 and will be hosting a barbecue and picnic for existing and future ALIC members, including their families. The specifics will be finalized by the time you read this annual newsletter.
- Work collaboratively with the Towns of Wayne and Leeds to provide quick response for potential or existing emergencies due to unusual water levels. This will involve establishing a communication system so that out of town shorefront owners will be able to obtain timely information about potential problems regarding Lake Androscoggin.

We also support the following:

- Continue to improve communication and collaboration with the 30 Mile Watershed Association and to utilize more of their resources where beneficial and cost-effective.
- Establish improved communication with the residents of Wayne and especially the Town Officials and shorefront owners of Leeds regarding the purpose of the dam and the ***impossibility*** of raising Lake levels during drought and high temperature conditions.
- The significant 70% reduction in the normal annual contribution from the Town of Leeds is a serious concern. By the time you read this annual newsletter, your ALIC Board is optimistic that we can correct the misconceptions that have led to this drastic reduction.
- Continue to monitor and take whatever action is possible to sustain a healthy and clear lake for all of us to enjoy.

Androscoggin Lake Improvement Corporation
PO Box 307
Wayne, ME 04284

Assessor's Report

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

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION CHANGES FOR 2017 (TY18)

Beginning in 2019 (TY20) the homestead exemption will increase from \$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 27th, 1961 and before May 8th, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27th, 1961 and before May 8th, 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 1st 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
Assessor Agent

MAINE REVENUE SERVICES - 2019 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
(must match MVR Page 1, line 6)
2. Total taxable valuation of personal property 2
(must match MVR Page 1, line 10)
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) 3
(must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted 4(a)
(must match MVR Page 1, line 14f)
- (b) Homestead exemption reimbursement value 4(b)
(line 4(a) multiplied by 0.625)
5. (a) Total exempt value of all BETE qualified property 5(a)
(must match MVR Page 2, line 15c)
- (b) The statutory standard reimbursement for 2019 is 50%
 Municipalities with significant personal property & equipment
 may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Calculator Form. 5(b)
(line 5(a) multiplied by 0.5)

DO NOT QUALIFY

6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) 6

ASSESSMENTS

7. County tax 7
8. Municipal appropriation 8
9. TIF Financing plan amount 9
10. Local education appropriation (local share/contribution)
 (Adjusted to municipal fiscal year) 10
(must match MVR Page 2, line 16c + 16d)
11. Total assessments (Add lines 7 through 10) 11

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing 12
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
14. Total deductions (Line 12 plus line 13) 14
15. Net to be raised by local property tax rate (Line 11 minus line 14) 15

16. x 1.05 = Maximum Allowable Tax
(Amount from line 15)
17. + = Minimum Tax Rate
(Amount from line 15) (Amount from line 6)
18. + = Maximum Tax Rate
(Amount from line 16) (Amount from line 6)
19. x = Tax for Commitment
(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)
20. x 0.05 = Maximum Overlay
(Amount from line 15)
21. x = Homestead Reimbursement
(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)
22. x = BETE Reimbursement
(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)
23. - = Overlay
(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)

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

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

Cary Memorial Library 2018-2019

It has been another lively and event-filled year at the Cary Memorial Library. The Cary Memorial Library functions as a free public lending library to the extended Wayne community. It is run by the Wayne Library Association, a 501(3)C non-profit organization with a nine member Board of Library Trustees. Our renovated space continues to be well-used and a source of pride to the community.

The library boasts a collection of 12,360 books, magazines, audiobooks, and DVDs. Circulation of books, interlibrary loans and Maine Download Library items (eBooks and audiobooks) totaled 7294. We hosted 93 children's events and 58 adult events at the Cary and at the Williams House this past year. Indeed the Williams House has become a delightful and popular gathering place, hosting meetings, book sales, First Saturdays, fundraising activities like the Silent Auction and the Lobster Lunch, and all manner of music, artistic and literary happenings. This summer you will see the exciting Alice Room project come to fruition; stay tuned for the unveiling in June 2020.

The library's events continue to attract wonderful attendance. Library visits and event attendance totaled 6988 and Williams House event attendance totaled 2907, a total of 9895 uses of library services or attending programs. We are very proud to have that kind of support and enthusiasm for our offerings. We are able to promote our programs with our crisp, beautifully designed website: www.cary-memorial.lib.me.us, tended by volunteer Webmaster MaryJean Cowing. If you would like to be added to the library's email list for news and events, contact Librarian Janet Adelberg jadelbergcml@gmail.com or stop in.

How does a small library do so much? The answer is easy. Many dedicated volunteers serve on the Board of Trustees, maintain the two buildings and grounds, help staff the front desk, and organize and staff the Williams House events, and assist in a variety of other tasks. We continue to be indebted to and grateful for the expertise of our professional volunteer Treasurers, Dawn and Kevin Brooks.

As the librarian, I would like to extend a welcome to one and all to visit the library and take advantage of this town gem.

Respectfully Submitted,
Janet Adelberg, Librarian

Cobbossee Watershed District

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

Each year, as part of the CWD's routine lake monitoring program, the CWD monitors the water quality of Wilson, Berry, and Dexter Ponds monthly from May through October. The water quality data collected the CWD enable us to maintain a sense of the environmental health of the lakes and ponds of the Cobbossee Stream watershed. Compared to lakes state-wide, the water quality of Berry and Dexter Ponds continues to be moderate, but Wilson Pond, however, continues to exhibit variable water clarity at best. In 2019 Wilson Pond again suffered rather poor water clarity. Wilson Pond, as many of you may know, 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 2019 was 4.2 meters (13.8 feet), which again represented a relatively poor year, historically speaking. Reversing the downward trend that has been observed in Wilson Pond water quality remains a top priority of CWD. Dexter Pond exhibited somewhat of a moderate year water clarity-wise in 2019 with an average clarity reading of 4.79 meters (15.7 feet), as did Berry Pond with water clarity of 4.44 meters (14.6 feet). Lake water clarity is primarily 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.

The CWD conducted two phases of grant-supported work over a seven year period during the past decade aimed at reducing soil erosion and nonpoint source (NPS) pollution to the pond from the surrounding watershed. 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.

Conservation Commission

Dear Wayne Citizens,

The Wayne Conservation Commission (Commission) made strides toward several community conservation goals in fiscal year 2019 (July 1, 2018 through June 30, 2019). Most significant was assisting the Town in identifying a path forward for the Wilson Pond Lot (WPL), a 118-acre town owned property which includes approximately 1,000 feet on the shoreline of Wilson Pond. In March 2019, the WCC presented the Select Board with a report titled 'Wilson Pond Lot – Economic, Conservation and Recreational Values', (available on the Town's website at https://www.waynemaine.org/vertical/sites/%7B6E6F3657-7C9A-459F-B24F-3A3F12071EF8%7D/uploads/Wilson_Pond_Lot_values_report_WCC.pdf) to inform interested parties on options for the parcel. The Commission hosted a bird walk with ornithologist Jeff Wells on May 21 and offered a presentation and guided walk on May 27 (Memorial Day) for all interested in the WPL. On June 11, 2019, by a 76% margin, Wayne voters directed the Select Board to provide for long-term management of the property as open space for public use, low impact outdoor recreation, and conservation. Later in June, the Committee identified and prioritized next steps for the WPL such as preparing a scope of work for a property survey, designating a parking area, inventorying flora and fauna and locating a possible trail, to name a few. This effort has been the Commission's principal activity for several years.

Other Commission activities during the year focused on broader conservation goals as well as providing opportunities for Wayne citizens to learn more about other existing natural areas. The Commission also held a 'Winter Walk in Wayne' at the MacDonald Woods on February 10, 2019. This site is a beautiful, 100-acre wooded parcel accessible from North Wayne which borders on the Readfield Town Forest and is protected by the Kennebec Land Trust.

Early in 2019 the Commission completed a multi-year project to identify, visit and map the vernal pools in Wayne. The work will be documented in a report nearing completion by the Department of Inland Fisheries and Wildlife which designates the Significant Vernal Pools in Maine. A copy of the report will be made available to the Wayne Town Office.

Wayne's Comprehensive Plan which was adopted in 2016, directs the town to conserve 15% of remaining developable land as open space. The Commission estimated this to be about 1,000 acres, based on research it conducted in fall 2018. In spring 2019, the Commission began planning strategy for developing an Open Space Plan, as set forth in the Comprehensive Plan. We started by reviewing open space plans adopted by several other Maine towns and communicating with some of those involved.

In June 2019, Leslie Latt, Chair, resigned from the Commission. We thank Leslie for her dedication and leadership while serving. We welcome Diana McLaughlin and Chris Jones, who joined the Commission in spring 2019, as well as Fred Hurley who serves as an Associate member.

The Commission looks forward to beginning work on an Open Space Plan in 2020 and welcomes anyone who would like to serve on the Open Space Planning Committee (you need not be a member of the Commission).

Respectfully submitted,

Leslie Burhoe, Secretary
Anne Huntington
Fred Hurley (Associate)
Lloyd Irland
Chris Jones

Diana McLaughlin
Ken Spalding

TOWN OF WAYNE FARMERS' MARKET

Summer 2019



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 eleventh season in 2019, with vendors selling vegetables, berries, maple syrup and candy, baked goods, eggs, cow cheese, goats' milk cheese and soap, herbs, jellies, meat, body care products, annuals and perennials, pet treats, and pottery.

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



Snafu Acres, Photograph: Jane Davis

2018-20 Budget summary (Includes part of two fiscal years)

Carry Over	1275.00
Income	575.00 (\$480 Vendor Fees + \$95 Market Bags)
Expenses:	607.00 (\$359 Adv+ WFM Bags \$171 +Copies \$32+ \$45 RefundNez)
Balance	\$1243.00
(as of 2/20)	

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

The Market has the following goals:

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



Cranberry Rock Farm: Photograph: Jane Davis

2019 Vendors: A Small Town Bakery, Birtwell Farm, Boone’s Bakes, Gatwick Goat Farm & Creamery, Gingerbread Perennials, Grey Goose Gourmet and Pickles Potions (Wayne); Bragg Maple Products (Sumner); Cranberry Rock Farm (Winthrop); Firelight Farm (East Livermore); Snafu Acres (Monmouth); and Nezinscot Farm (Turner)-May/June.

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.

Artisan: A Lake Side Studio Pottery.

Hours of operation 2019: Saturdays 9 a.m.- noon Memorial Day weekend-Labor Day weekend

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

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

Publicity and Vendor Communication: Jane Davis coordinated a series of valuable 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.

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).

Market Facebook page:

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

www.waynefarmersmarket.weebly.com

Fire Department

The fiscal year ending June 2019 saw a few changes, one of which was a last name change for one of our firefighters, another, the planned disposal of the 1976 tanker which was no longer in service. Along with that process was the initial steps of our truck committee coming up with some ideas for its replacement.

The number of firefighters on the department stayed static at eighteen. Pleasantly the number of calls dropped from a high of 127 to 99, one below the twelve year average of 100.

We close the year looking forward for unit 72 replacement plans to be firmed up and minor improvements as needed for the other trucks. The Charites Fund purchased a reconditioned thermal imaging camera which will be replacing the current unit on Truck 74 for which we can no longer get batteries or repairs should they be necessary.

Plans are in the works for replacement of our landing zone kits with improved technology and upgrading firefighter turnout gear one set at a time.

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 2019

Calls in Wayne

Structure Fire	1
Vehicle Accident	10
Tree/Power Line Down	7
Smoke Investigation	1
Medical Assist	1
Water/Ice Rescue	0
Vehicle Fire	0
Carbon Monoxide Investigation	1
Fire Alarm Investigation	2
Chimney Fire /Heating System	2
Traffic Control	0
Stand By Requests/ Miscellaneous	0
Total in Town Calls	25

Calls to Assist Other Towns

Responded	43
Stand By in Town	9
Cancelled Before Responding	22

Total Out of Town Calls 74

Total Calls for Year 99

Summary of Calls 2018

Calls in Wayne

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
Total in Town Calls	36

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

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

January 28, 2020

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 2019. 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 2019 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 735 arrests or summonses, 544 traffic summonses issued, thousands of warnings and responded to 691 motor vehicle accidents. Deputy Sheriffs also responded to 338 alarms, 139 domestic disturbances, and assisted other agencies 498 times. Deputies and Detectives made 33 drug seizures. This is merely a snap shot of what we do during the year.

Deputy Michael Sayers resigned his position as a patrol deputy and will be working in the private sector. We wish Michael and his family well.

Deputies Zachary Carey and Elijah Curtis were hired to fill two vacant positions. We are very excited to have them join our Kennebec family. Both are very motivated and understand their responsibilities to the citizens of our county.

In December of 2019, Brenda Grimes, a 30 year employee of the correctional facility retired. Brenda's ability to communicate with and control a block of inmates was noteworthy. She will be missed. This summer Brenda plans on taking a trip to Southeast Asia and to see the world. We are in hopes that Brenda will continue to knit hats for Justice Fuller, so his ears stay warm in the winter months.

Our Civil Process deputies served legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2019, the three civil deputies received over 9,722 requests for service in Kennebec County. 691 more calls for document service than in 2018.

In 2019, our Correctional Facility managed 2,686 inmates, a slight dip from 2018. The offenses committed by defendants included everything from harassment to homicide.

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 that meet the criteria to attend C.A.R.A.

Our correctional facility also helps out our fellow counties whom have serious overcrowding issues. Overcrowding can create an unsafe working environment for the corrections officers as well as the inmates. All county correctional facilities within our state have had a dramatic increase of individuals being held on class A, B, or C crimes. The majority of crimes involve the sale of heroin or fentanyl.

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 over 10,000 pounds of produce which gleaned nearly 5,000 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2019. We would have had hundreds of pounds of cucumbers however, the deer population near the garden enjoyed their tasty goodness.

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 afflicted with substance use disorder.

In 2019 we began a M.A.T. (Medical Assisted Treatment) program within the correctional facility. The facilitator of the program is ENSO Recovery. The monies for this program comes from federal grants managed by the Maine D.H.H.S. in the amount of 1.5 million dollars.

Highway fatalities and serious injury accidents continue soar 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. In 2019 Maine adopted the "Hands Free Law" not allowing operators of a motor vehicle to have an electronic device in their hand while operating.

As your Sheriff, in 2020 my focus will remain on providing professional services to the people of Kennebec, our visitors, risk management and my staff, creating a healthier, safer place to live.



Ken Mason, Sheriff



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

February 25, 2020

Board of Directors

Kim Vandermeulen (P)
Janet Sawyer (1st VP)
Matt Mullen (2nd VP)
Amy Trunnell (T)
Bob Marvinney (S)
Sue Bell
Susan Caldwell
Mary Denison
Tom Ferrero
Craig Garofalo
Ben Godsoe
Marty Keniston
Howard Lake
Jean Scudder
Deb Sewall

Advisory Board

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

Staff

Theresa Kerchner (ED)
Kirsten Brewer
Tyler Keniston
Jean-Luc Theriault

Dear Wayne Residents,

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

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

We are grateful to the town of Wayne for your cooperation and support. Thank you to Wayne residents who have chosen to support KLT as members. We look forward to welcoming all residents to our properties, trails, and public programs.

We welcome this opportunity to communicate with Wayne residents and the Selectboard about our conservation work. Do not hesitate to contact us for more information, 207-377-2848 or info@tklt.org. You may also visit our website, www.tkl.org for trail maps, directions, and more information about our organization.

Thank you very much for your past support of KLT and land conservation.

Sincerely,

Kim Vandermeulen, President

Theresa Kerchner, Executive Director

Kirsten Brewer, Director of Membership and Programs

Ladd Recreation Center

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

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

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

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

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

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

Memorial Day Committee

The Committee is responsible for arranging a respectful commemoration of Memorial Day, including a parade, music and remarks focused on Wayne's support of maintaining American ideals and freedoms. The 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 Committee member Kate Ballou, to be laid at the stone by Col. Welsh and Sgt. Barden. A second wreath was later laid in the Mill Stream honoring all Wayne war dead. The Memorial Day Address was offered by Wayne's Gina LaMarche in which she, particularly, reminded the youth of the opportunities preserved for us by the sacrifices of those who served in defense of our freedoms and reflected on her family's immigration to this country. Mention was also made of the connection between the then centennial of the awarding of the Congressional Medal of Honor to William Carney of the Massachusetts 54th regiment (and first black recipient) and Sewell Pettengill's service at the same place and time at Fort Wagner on Morris Island, SC.

Acknowledgement of retiring Sgt. Tom Barden's service to Wayne was made and his replacement, Specialist Lloyd Irland was introduced. Pastors Ruth Merriam 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 Band and Show Chorus for providing music during 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 numerous of the veterans.

Respectfully,
Memorial Day Committee

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

Planning Board

During the fiscal year July 1, 2018 to June 30, 2019, the Planning Board continued to meet regularly on the first Wednesday of the month. The Planning Board's major responsibilities under town ordinances are to review and act on applications for conditional use permits and subdivision approvals.

In the 2018/2019 fiscal year, the Planning Board approved one application for revision of an already approved subdivision. During the fiscal year, the Planning Board worked to propose certain amendments to the Wayne Zoning Ordinance dealing with areas which the Board believed needed clarification. In January, 2019, long term Code Enforcement Officer (CEO) Ken Pratt resigned. After a long search, Paul Mitnik was hired as CEO. Unfortunately, after three months he left for the CEO position in the town where he lives. It has been very difficult finding qualified CEOs as many are retiring and the pool of qualified applicants is shrinking.

During the winter and spring, the board worked to modify the zoning ordinance to give oversight and enforcement of timber harvesting in shore land areas to the Maine Forest Service (MFS). The board worked with the MFS on language and thought that it was acceptable to the MFS. The proposed ordinance amendments were approved by the town at the 2019 Town Meeting. However after the amendments were approved, the MFS informed the town that the language was not acceptable. The board made changes in the fiscal year 2019-2020 to remedy the problem.

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

Respectfully submitted,
Planning Board

Steve McLaughlin, Chair
Fred Duplisea
Seth Emery
Reed Lee
Ford Stevenson
Laura Briggs (Alternate)
Andy Gorrill (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 6, 2020

Dear Community members,

The 2019 - 2020 school year has been filled with historic and unprecedented events. Rightly so, most people's attention has been on the Covid-19 virus and the impact it has had on the larger society, our school district is no different in managing the impact it has had to the disruption of our daily routines concerning teaching and learning. We have had to respond quickly to a rapidly changing and evolving stream of information that led to extended school closure. Although the focus of education during the extended school closure period has been on remote learning, which we have been able to thoughtfully and strategically roll out, I also like to touch upon some of the events in the district.

With the approval and support of our communities we were able to pass a school facilities improvement bond. Much needed work has been completed in all of our district buildings and will be continuing as we enter the coming summer months. The response to all of the projects from the students, staff, and communities has been overwhelmingly positive. The board recognizes the financial commitment that was made and is working to be thoughtful and strategic with future facility maintenance projects.

Earlier this year we rolled out our very own Maranacook "App" along with an improved dynamic website. This has greatly enhanced our digital presence, improved communication, and streamlined our alert system. Each of our schools has been able to provide more information about the learning taking place in our classrooms, communicating special events, and recognizing the excellence within our district. We encourage everyone to get the app and/or visit the maranacook.org to see all our schools offer.

It is with great sadness that I report on the sudden passing in February of our Food Service Director, Jeffrey Bridges. Jeff was our director for over 15 years and worked tirelessly to create a strong food service team while serving nutritious meals to all of our students. In addition, Jeff championed wellness through the district and was instrumental in several key initiatives that improved nutrition, health and wellness in our district. He will be greatly missed; our deepest condolences go out to Jeff's family.

Our schools continue to be dynamic places of growth and opportunity for students and staff. Elementary teachers, our district math coach, and math interventionists, have collaborated and received continual professional development in best practices for Mathematics instruction. In literacy, our literacy specialists and district literacy coach have organized and facilitated on-going professional development for our teachers focusing on reading strategies and reading comprehension with our students. In the middle school, Academic Learning Labs have been very active. Labs allows for educators to collaborate and revise curriculum, which support student growth. Our Interventionists continually adjust instruction in order to better meet the unique needs of students. At the High School level, the advisor program is the bedrock of our school and this year we have all made an effort to recommit to the basics of this program. This helped all advisors develop a common understanding of what it means to be an

Manchester ~ Mt. Vernon ~ Readfield ~ Wayne
RSU #38 Office of the Superintendent 45 Millard Harrison Drive Readfield, Maine 04355
www.maranacook.org

advisor at the high school. Our goal is to continually strengthen the advisor program and increase the support that advisors offer students.

I would like to thank the students and staff in all of our schools for everything they do day in and day out. They are what make the Maranacook Area Schools an incredible place to grow and learn. Finally, a big thank you to the communities and citizens for your continued support of the students of the Maranacook Area Schools.

Enrollment data for the District – October 1, 2019 (does not include non-resident tuition students).

Grade	Manchester	Mt. Vernon	Readfield	Wayne	Totals
Pre-K	11	10	32 (includes 7 from Wayne)	0	53
K	30	19	29	11	89
1	20	11	38	11	80
2	25	11	38	10	84
3	35	14	22	13	84
4	19	21	31	11	82
5	28	25	24	10	87
6	25	16	29	12	82
7	21	23	35	9	88
8	33	18	31	12	94
9	20	26	27	10	83
10	34	19	28	7	88
11	22	15	32	7	76
12	13	16	30	15	74
Totals	336	244	426	138	1144

Sincerely,



James Charette
Superintendent of Schools

Solid Waste and Recycling Committee (SWRC)

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

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

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

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

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

Respectfully submitted by,
Kathryn Mills Woodsum, Chair SWRC

TOWN CLERK

July 1, 2018 – June 30, 2019

VITALS

Births 11

Marriages 13

Deaths 5

DEATHS

Butak, Kevin D.	03/03/2019
Carroll, Martha	03/02/2019
Crowley, Wayne Lawrence	05/06/2019
Mullen, Sherwood	08/21/2017
Scheibel, Catherine Dorothy	09/10/2018

SPORT LICENSES-74

July 1, 2018 - June 30, 2019

RECREATIONAL VEHICLES

Snowmobiles - 97 ATV's -39 Boats – 276

DOG LICENSES – 270

KENNEL LICENSES - 0

Recorded by Cathy Cook, Town Clerk

Delinquent Real Estate Property Taxes

Wayne
05:36 PM

Non Zero Balance on Lien Accounts

Tax Year: 2018-1 To 2018-3
As of: 07/13/2020

07/13/2020
Page 1

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
453 L	BERRY RENELCHIA	2018	383.27	0.00	383.27
429 L	BRISKE, JESS E	2018	1,488.81	24.20	1,464.61
1010 L	BROWN WALLACE FREDERICK	2018	2,146.62	0.00	2,146.62
294 L	BUCK, KEHLI B	2018	1,265.34	0.00	1,265.34
396 L	BURGESS DALE F	2018	657.43	0.00	657.43
358 L	BURGESS KENNETH JASON	2018	3,487.05	0.00	3,487.05
355 L	COLGATE, WAYNE	2018	2,286.57	0.00	2,286.57
617 L	DAMON, DENNIS G & CHRISTINA R BANKS	2018	1,193.72	0.00	1,193.72
361 L	DIAMOND ROBERT	2018	3,134.45	0.00	3,134.45
252 L	DINGUS, LAWRENCE J c/o Jonathan Dyer	2018	1,080.20	0.00	1,080.20
118 L	GOUCHER LEROY G	2018	783.02	0.00	783.02
559 L	GOUCHER LEROY G	2018	3,023.61	356.68	2,666.93
561 L	GOUCHER TED & SON	2018	1,138.56	0.00	1,138.56
1042 L	KIMBALL MARK B	2018	3,204.62	0.00	3,204.62
1041 L	Kimball Mark B.	2018	439.87	0.00	439.87
310 L	LOVEJOY KENNETH	2018	1,251.77	226.67	1,025.10
271 L	MAXIM EDITH MAXIM ROSEMARY	2018	685.74	0.00	685.74
272 L	MAXIM, OLA L	2018	760.03	0.00	760.03
335 L	POKORNY BRET	2018	2,242.35	0.00	2,242.35
389 L	SCHNEIDMILL, SHANA L	2018	1,001.03	0.00	1,001.03
1060 L	TUCKER, TROY	2018	2,031.58	0.00	2,031.58
73 L	URQUHART, JASON A	2018	2,034.81	481.68	1,553.13
852 L	WALDEMAR A.P. JOHN	2018	6,382.71	0.00	6,382.71
292 L	WEYMOUTH, BRUCE	2018	626.19	74.30	551.89
Total for 24 Accounts:			42,729.35	1,163.53	41,565.82

Payment Summary

Type	Principal	Interest	Costs	Total
P - Payment	838.80	272.81	51.92	1,163.53
Total	838.80	272.81	51.92	1,163.53

Lien Summary

2018-1	41,565.82
Total	41,565.82

Wayne Athletic League

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

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

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

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

Adam Brooks,
Youth Sports Coordinator

Capital & Special Reserve Fund Balances
Balance as of 5/30/2020

Capital Reserve Fund (Tax Supported)

Cemetery Stone	\$9,900
Dam Repair and Replacement	\$11,623
Consultant Fees (Grant writing, Planning & feasibility studies)	\$5,000
Fire Equipment	\$15,551
Fire Ponds/ Dry Hydrants	\$1,603
Fire Truck	\$174,690
Footbridge	\$2,565
Land & Building	\$40,928
North Wayne School House	\$4,005
Road Reconstruction and Paving	\$314,741
Technology	\$6,615
Transfer Station	\$31,263
Village Improvement	\$199

Special Reserve Fund (Outside Support – Fees, Grants & Donations)

Aging at Home	\$2,665
Animal Control	\$1,019
Athletic League	\$4,170
Broadband	\$11,755
Cemetery Lot Sales	\$275
Farmers Market	\$1,113
History Helpers	\$3,973
Ladd Improvements	\$18,960
Water Quality	\$1,025
Wilson Pond Lot	\$600

Permanent (Trust)

Jaworski	\$1,160
Ladd Rec. Savings	\$4,611
Ladd Special	\$7,794
Ruth Lee	\$8,625

**TOWN OF WAYNE
2019 ANNUAL TOWN MEETING MINUTES**

STATE OF MAINE
KENNEBEC, SS

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 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**
Trent Emery
- **One Budget Committee, 5-year term, Term Expires 2024**
Carol Ladd
- **One Local School Committee, 3-year term, Term Expires 2022**
Steven Hudson

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.

TOWN MEETING APPROVED

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.

Town Report Dedication – Wayne F.D.
Spirit of America – Aging at Home Committee and Volunteers
Helen Hicks-Healy Award – Pam Chenea

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. **TOWN MEETING APPROVED**

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

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

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. **TOWN MEETING APPROVED**

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

TOWN MEETING APPROVED

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. **TOWN MEETING APPROVED**

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. **TOWN MEETING APPROVED**

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.)

TOWN MEETING APPROVED

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.)

TOWN MEETING APPROVED

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)

TOWN MEETING APPROVED

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)

TOWN MEETING APPROVED

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

TOWN MEETING APPROVED

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

TOWN MEETING APPROVED

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.	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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	\$8,499
Health Insurance	\$39,576	\$40,565
Retirement	\$4,913	\$5,011
Disability	\$960	\$960
Office Expense	\$4,000	\$4,000
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
Subtotal	\$236,490	\$241,305

Select Board Recommends: **\$241,305**

TOWN MEETING APPROVED

Budget Committee Recommends: **\$241,305**

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

Debt Service	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$251,806	\$271,268

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

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

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

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

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

Human Services	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$1,500	\$5,634

Select Board Recommends: **\$5,634** **TOWN MEETING APPROVED**
 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**?

Fire Department	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$56,148	\$57,425

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

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

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

Select Board Recommends: **\$24,100** **TOWN MEETING APPROVED**
Budget Committee Recommends: **\$24,100**

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

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

Select Board Recommends: **\$6,467** **TOWN MEETING APPROVED**
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.

Code Enforcement & Land-Use Board Support	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$17,582	\$18,466

Select Board Recommends: **\$18,466** **TOWN MEETING APPROVED**
 Budget Committee Recommends: **\$18,466**

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

Public Safety	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$34,662	\$38,557

Select Board Recommends: **\$38,557** **TOWN MEETING APPROVED**
 Budget Committee Recommends: **\$38,557**

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

Roads	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$300,250	\$304,183

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

**Motion to amend Roads Budget by adding an additional \$5,600 for Highway Plowing due to the recent approval of Fuller Road as a Town Road.
TOWN MEETING APPROVED**

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

Transfer Station	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$87,991	\$87,143

Select Board Recommends: **\$87,143** **TOWN MEETING APPROVED**
Budget Committee Recommends: **\$87,143**

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

Outside Agencies	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$27,053	\$26,678

Motion to amend Outside Agencies Budget by adding an additional \$1,300 for Rural Community Action. TOWN MEETING APPROVED

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

Recreation	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$23,261	\$40,635

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

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

Land & Buildings	BUDGET	BUDGET
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	FY 18 / 19	FY 19 / 20
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
Subtotal	\$3,058	\$3,123

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

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

Capital Reserve	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
Subtotal	\$109,000	\$77,000

Select Board Recommends: **\$77,000** **TOWN MEETING APPROVED**
Budget Committee Recommends: **\$77,000**

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

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

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

Revenues	BUDGET FY 18 / 19	BUDGET FY 19 / 20
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
TOTAL	\$523,765	\$495,797

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

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 TOWN MEETING APPROVED
Budget Committee Recommend: YES

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

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

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

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

- two Selectboard (3-Year term, Term Expires 2023);
- one Budget Committee (5-Year term, Term Expires 2025);
- one RSU#38 School Board (3-Year term, Term Expires 2023);
- one Local School Committee (3-Year term, Term Expires 2023);

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

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

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

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

ARTICLE 7. To see if the Town will authorize the Board to accept grants and gifts on such terms and conditions as the Board deems appropriate, apply any such grants or gifts, along with any fees, to categories deemed appropriate by the Board, including the following categories:

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

ARTICLE 8. To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

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

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

Select Board Recommends: **\$237,006**

Budget Committee Recommends: **\$237,006**

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

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

Select Board Recommends: **\$204,866**

Budget Committee Recommends: **\$204,866**

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

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

Select Board Recommends: **\$2,115**

Budget Committee Recommends: **\$2,115**

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

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

Select Board Recommends: **\$13,815**

Budget Committee Recommends: **\$13,815**

ARTICLE 13. Shall the Town vote to raise and appropriate **\$57,425** for the **FIRE DEPARTMENT** budget category for the following budget lines with any unexpended balances to carry forward to **Misc. Fire Equipment Capital Reserve Fund**?

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

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

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

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

Select Board Recommends: **\$24,800**
 Budget Committee Recommends: **\$24,800**

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

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

Select Board Recommends: **\$6,462**
 Budget Committee Recommends: **\$6,462**

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

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

Select Board Recommends: **\$39,219**
 Budget Committee Recommends: **\$39,219**

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

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

Select Board Recommends: **\$38,541**
 Budget Committee Recommends: **\$38,541**

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

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

Select Board Recommends: **\$302,659**
 Budget Committee Recommends: **\$302,659**

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

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

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

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

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

Select Board Recommends: **\$27,105**

Budget Committee Recommends: **\$27,105**

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

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

Select Board Recommends: **\$2,067**

Budget Committee Recommends: **\$2,067**

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

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

Select Board Recommends: **\$131,355**
 Budget Committee Recommends: **\$131,355**

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

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

Select Board Recommends: **\$530,811**

Budget Committee Recommends: **\$530,811**

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

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

ARTICLE 26. Shall the Town vote to raise and appropriate the requested amount \$12,600 for the Cemetery Association?

ARTICLE 27. Shall the Town vote to raise and appropriate the requested amount \$5,000 for the Rural Community Action?

ARTICLE 28. Shall the Town vote to raise and appropriate the requested amount \$1,004 for the Spectrum Generations?

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

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

ARTICLE 31. Shall the Town vote to raise and appropriate the requested amount \$100 for the Maine Public Broadcasting?

ARTICLE 32. Shall the Town vote to raise and appropriate the requested amount \$1,600 for the Kennebec Valley Behavioral Health?

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

ARTICLE 34. Shall the Town vote to raise and appropriate the requested amount \$1,562 for the Crisis & Counseling Center?

ARTICLE 35. Shall the Town vote to raise and appropriate the requested amount \$595 for the Children's Center?

ARTICLE 36. Shall the Town vote to raise and appropriate the requested amount \$417 for the Sexual Assault Crisis Support Center?

ARTICLE 37. Shall the Town vote to raise and appropriate the requested amount \$1,500 for the Winthrop Food Pantry?

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

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

Selectmen Recommend: YES

Budget Committee Recommend: YES



June 25, 2020

Selectboard
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, 2019. 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 November 20, 2019. 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 to Governmental Accounting Standards Board (GASB Statement) No. 83, "*Certain Asset Retirement Obligations*" and GASB Statement No. 88, "*Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements*" in 2019. 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, 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 obligations 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 February 21, 2020.

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.

However, we noted certain other matters that we reported to management of the Town of Wayne in a separate letter dated June 25, 2020.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, which is 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 Selectboard 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,

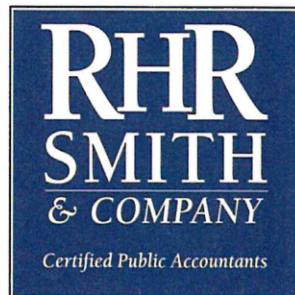
RHR Smith & Company

RHR Smith & Company, CPAs

Audited Financial Statements and
Other Financial Information

Town of Wayne, Maine

June 30, 2019



Proven Expertise & Integrity

TOWN OF WAYNE, MAINE

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JUNE 30, 2019

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INDEPENDENT AUDITORS' REPORT

Selectboard
Town of Wayne
Wayne, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Wayne, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2019, 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 and OPEB information on pages 4 through 10 and 46 through 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020, on our consideration of the Town of Wayne, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wayne, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
June 25, 2020

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

(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, 2019. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, public safety, highways and roads, education, organizations and social services, 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, a Schedule of Changes in Net OPEB Liability, a Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental funds is \$4,217,016 compared to \$4,120,353 in the prior year, an increase of 59,346 .

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 - increased to a balance of \$1,283,984 at the end of this year for governmental activities.

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

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018 (Restated)</u>
Assets:		
Current Assets	\$ 1,570,994	\$ 1,378,942
Noncurrent Assets	3,580,686	3,505,531
Total Assets	<u>5,151,680</u>	<u>4,884,473</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to OPEB	986	-
Total Deferred Outflows of Resources	<u>986</u>	<u>-</u>
Liabilities:		
Current Liabilities	459,946	269,800
Noncurrent Liabilities	470,554	474,784
Total Liabilities	<u>930,500</u>	<u>744,584</u>
Deferred Inflows of Resources:		
Prepaid Taxes	3,853	19,536
Deferred Inflows Related to OPEB	1,297	-
Total Deferred Inflows of Resources	<u>5,150</u>	<u>19,536</u>
Net Position:		
Net Investment in Capital Assets	2,873,686	2,808,531
Restricted	59,346	72,047
Unrestricted	1,283,984	1,239,775
Total Net Position	<u>\$ 4,217,016</u>	<u>\$ 4,120,353</u>

Revenues and Expenses

Revenues increased by 4.66% and expenses increased by 2.65% from the prior year. The increase in revenues was primarily due to an increase in tax revenue. The increase in expenditures was primarily due to increases in highways and roads and unclassified.

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

	<u>2019</u>	<u>2018</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 29,359	\$ 18,860
Operating grants & contributions	30,924	31,196
<i>General Revenues:</i>		
Taxes	3,376,601	3,208,413
Grants & contributions not restricted to specific programs	136,921	137,086
Miscellaneous	135,427	148,435
Total Revenues	<u>3,709,232</u>	<u>3,543,990</u>
Expenses		
General government	315,122	291,615
Public safety	110,398	111,642
Highways and roads	440,021	413,582
Sanitation	87,487	96,944
Cobbossee watershed	2,612	2,536
Recreation	30,693	32,504
Organizations and social services	28,499	26,178
Unclassified	158,724	121,571
Education	2,218,997	2,171,858
County tax	198,029	190,010
Overlay	6,323	3,906
Interest on long-term debt	15,664	17,965
Total Expenses	<u>3,612,569</u>	<u>3,519,256</u>
 Change in Net Position	 96,663	 24,734
 Net Position - July 1, Restated	 <u>4,120,353</u>	 <u>4,095,619</u>
 Net Position - June 30	 <u>\$ 4,217,016</u>	 <u>\$ 4,120,353</u>

Financial Analysis of the Town's Fund Statements

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

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

	<u>2019</u>	<u>2018</u>
Major Funds:		
General Fund:		
Committed	\$ 100,000	\$ 100,000
Unassigned	434,928	495,661
Total Major Funds	<u>\$ 534,928</u>	<u>\$ 595,661</u>
Nonmajor Funds:		
Special Revenue Funds:		
Assigned	\$ 33,632	\$ 30,202
Unassigned	(10,042)	(7,110)
Capital Projects Funds:		
Assigned	615,983	513,627
Unassigned	(12,815)	(2,375)
Permanent Funds:		
Restricted	59,346	72,047
Total Nonmajor Funds	<u>\$ 686,104</u>	<u>\$ 606,391</u>

The general fund total fund balance decreased by \$60,733 from the prior fiscal year mainly due to transfers to other funds. The nonmajor funds total fund balances increased by \$79,713 from the prior fiscal year primarily due to revenues, bond proceeds and transfers from other funds that exceeded expenditures.

Budgetary Highlights

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

The general fund actual revenues were over budgeted amounts by \$17,184. This was primarily due to all categories being receipted over budgeted amounts except for property taxes and charges for services.

The general fund actual expenditures were over budget by \$27,917. All expenditure categories were under budget with the exception of general government, highways and roads and unclassified.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2019, the net book value of capital assets recorded by the Town increased by \$75,157. This increase was a result of capital additions of \$264,348 less current year depreciation expense of \$189,193.

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

	<u>2019</u>	<u>2018</u>
Land	\$ 705,000	\$ 705,000
Buildings and improvements	230,639	248,668
Machinery and equipment	30,562	37,051
Vehicles	297,425	309,060
Infrastructure	<u>2,317,062</u>	<u>2,205,752</u>
Total	<u>\$ 3,580,688</u>	<u>\$ 3,505,531</u>

Debt

At June 30, 2019, the Town had \$707,000 in bonds outstanding versus \$697,000 last year. Refer to Note 6 of Notes to Financial Statements for detailed information.

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 one month, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

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

TOWN OF WAYNE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2019

STATEMENT A

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,358,377
Accounts receivable (net of allowance for uncollectibles):	
Taxes	117,983
Liens	69,894
Other	24,740
Total current assets	<u>1,570,994</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	705,000
Buildings, equipment and infrastructure net of accumulated depreciation	2,875,686
Total noncurrent assets	<u>3,580,686</u>
TOTAL ASSETS	<u>5,151,680</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	986
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>986</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 5,152,666</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 190,474
Current portion of long-term obligations	269,472
Total current liabilities	<u>459,946</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	455,800
Net OPEB liability	14,754
Total noncurrent liabilities	<u>470,554</u>
TOTAL LIABILITIES	<u>930,500</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	3,853
Deferred inflows related to OPEB	1,297
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>5,150</u>
NET POSITION	
Net investment in capital assets	2,873,686
Restricted	59,346
Unrestricted	1,283,984
TOTAL NET POSITION	<u>4,217,016</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 5,152,666</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, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	
Governmental activities:				
General government	\$ 315,122	\$ 7,976	\$ -	(307,146)
Public safety	110,398	-	-	(110,398)
Highways and roads	440,021	-	30,924	(409,097)
Sanitation	27,497	-	-	(27,497)
Coburne watershed	2,692	-	-	(2,692)
Recreation	30,693	21,383	-	(9,310)
Organizations and social services	28,499	-	-	(28,499)
Unclassified	158,724	-	-	(158,724)
Economic development	2,198,029	-	-	(2,198,029)
County tax	198,029	-	-	(198,029)
Overlay	6,323	-	-	(6,323)
Interest on long-term debt	15,664	-	-	(15,664)
Total government	\$ 3,612,569	\$ 29,359	\$ 30,924	(3,552,286)

STATEMENT B (CONTINUED)
TOWN OF WAYNE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Governmental Activities
Changes in net position:	
Net (expense) revenue	(3,552,286)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,090,929
Excise taxes	285,672
Grants and contributions not restricted to specific programs	136,921
Miscellaneous	135,427
Total general revenues	3,648,949
Change in net position	96,663
NET POSITION - JULY 1, RESTATED	4,120,353
NET POSITION - JUNE 30	\$ 4,217,016

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

STATEMENT C

TOWN OF WAYNE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,185,713	\$ 172,664	\$ 1,358,377
Accounts receivable (net of allowance for uncollectibles):			
Taxes	117,983	-	117,983
Liens	69,894	-	69,894
Other	24,740	-	24,740
Due from other funds	31,504	544,944	576,448
TOTAL ASSETS	\$ 1,429,834	\$ 717,608	\$ 2,147,442
LIABILITIES			
Accounts payable	\$ 190,474	\$ -	\$ 190,474
Due to other funds	544,944	31,504	576,448
TOTAL LIABILITIES	735,418	31,504	766,922
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	155,635	-	155,635
Prepaid taxes	3,853	-	3,853
TOTAL DEFERRED INFLOWS OF RESOURCES	159,488	-	159,488
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	59,346	59,346
Committed	100,000	-	100,000
Assigned	-	649,615	649,615
Unassigned	434,928	(22,857)	412,071
TOTAL FUND BALANCES	534,928	686,104	1,221,032
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,429,834	\$ 717,608	\$ 2,147,442

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, 2019

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,221,032
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	3,580,686
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	155,635
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds:	
OPEB	986
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(707,000)
Accrued compensated absences	(18,272)
Net OPEB liability	(14,754)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(1,297)</u>
Net position of governmental activities	<u>\$ 4,217,016</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, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 3,075,512	\$ -	\$ 3,075,512
Excise	285,672	-	285,672
Intergovernmental	167,845	-	167,845
Charges for services	7,976	21,383	29,359
Miscellaneous revenues	38,362	97,065	135,427
TOTAL REVENUES	3,575,367	118,448	3,693,815
EXPENDITURES			
Current:			
General government	298,480	-	298,480
Public safety	88,077	-	88,077
Highways and roads	322,561	-	322,561
Sanitation	87,487	-	87,487
Cobbossee watershed	2,612	-	2,612
Recreation	19,350	-	19,350
Organizations and social services	28,499	-	28,499
Unclassified	5,581	153,143	158,724
Education	2,218,997	-	2,218,997
County tax	198,029	-	198,029
Overlay	6,323	-	6,323
Capital outlay	-	240,032	240,032
Debt service:			
Principal	236,000	-	236,000
Interest	15,664	-	15,664
TOTAL EXPENDITURES	3,527,660	393,175	3,920,835
EXCESS REVENUES OVER (UNDER) EXPENDITURES	47,707	(274,727)	(227,020)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	246,000	246,000
Transfers in	6,407	114,847	121,254
Transfers (out)	(114,847)	(6,407)	(121,254)
TOTAL OTHER FINANCING SOURCES (USES)	(108,440)	354,440	246,000
NET CHANGE IN FUND BALANCES	(60,733)	79,713	18,980
FUND BALANCES - JULY 1	595,661	606,391	1,202,052
FUND BALANCES - JUNE 30	\$ 534,928	\$ 686,104	\$ 1,221,032

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

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 18,980</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	264,348
Depreciation expense	<u>(189,193)</u>
	<u>75,155</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>15,417</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
OPEB	<u>986</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position	
	<u>(246,000)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>236,000</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
OPEB	<u>(1,297)</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	(1,608)
Net OPEB liability	<u>(970)</u>
	<u>(2,578)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 96,663</u>

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations". This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements". This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and Fund Financial Statements

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

1. Governmental Funds:

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

Major Fund

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

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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.

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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Selectboard was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

Deposits and Investments

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

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

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

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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$24,740 for the year ended June 30, 2019. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2019.

Interfund Receivables and Payables

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

Transactions Between Funds

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at 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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable and net OPEB liability.

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

OPEB

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Balance

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

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

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

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town meeting vote.

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

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 24, 2018 on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2018, January 31, 2019 and April 1, 2019. Interest on unpaid taxes commenced on October 2, 2018, February 2, 2019 and April 2, 2019, at 7% per annum.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$10,695 for the year ended June 30, 2019.

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

Program Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2019, the Town's deposits amounting to \$1,358,377 were comprised of bank deposits of \$1,253,179. Of these deposits, \$250,000 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$1,003,179 were collateralized with securities held by the financial institution in the Town's name.

Account Type	Bank Balance
Checking accounts	\$ 83
Sweep accounts	1,253,096
	\$ 1,253,179

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, 2019, the Town had \$0 of investments.

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

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2019 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 31,504	\$ 544,944
Nonmajor Special Revenue Funds	33,632	10,042
Nonmajor Capital Projects Funds	511,312	12,815
	\$ 576,448	\$ 576,448

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2019:

	Balance, 7/1/18	Additions	Disposals	Balance, 6/30/19
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
	705,000	-	-	705,000
Depreciated assets:				
Buildings and improvements	708,159	-	-	708,159
Equipment, vehicles furniture and fixtures	836,477	-	(60,500)	775,977
Infrastructure	5,753,896	264,348	-	6,018,244
	7,298,532	264,348	(60,500)	7,502,380
Less: accumulated depreciation	(4,498,001)	(189,193)	60,500	(4,626,694)
	2,800,531	75,155	-	2,875,686
Net capital assets	\$ 3,505,531	\$ 75,155	\$ -	\$ 3,580,686
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				22,321
Highways and roads				141,776
Recreation				11,343
Total depreciation expense				\$ 189,193

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 - LONG-TERM OBLIGATIONS

The following is a summary of changes in the long-term debt for the year ended June 30, 2019:

	Balance, 7/1/18	Additions	Deletions	Balance, 6/30/19	Current Portion
Bonds payable	\$ 697,000	\$ 246,000	\$ (236,000)	\$ 707,000	\$ 251,200

The following is a summary of the bonds outstanding as of June 30, 2019:

\$300,000 - 2014 Bond with Camden National Bank due in annual principal and interest payments through August of 2019. The interest rate is fixed at 2.21% per annum.	\$ 60,000
\$300,000 - 2015 Bond with Camden National Bank due in annual principal and interest payments through September of 2020. The interest rate is fixed at 2.16% per annum.	120,000
\$235,000 - 2016 Bond with Camden National Bank due in annual principal and interest payments through October of 2021. The interest rate is fixed at 2.10% per annum.	141,000
\$175,000 - 2017 Bond with Camden National Bank due in annual principal and interest payments through September of 2022. The interest rate is fixed at 2.49% per annum.	140,000
\$246,000 - 2018 Bond with Camden National Bank due in annual principal and interest payments through November of 2023. The interest rate is fixed at 3.84% per annum.	<u>246,000</u>
Total bonds payable	<u>\$ 707,000</u>

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

Year Ending June 30,	Principal	Interest	Total Debt Service
2020	\$ 251,200	\$ 20,068	\$ 271,268
2021	191,200	13,666	204,866
2022	131,200	8,514	139,714
2023	84,200	4,715	88,915
2024	49,200	1,916	51,116
	<u>\$ 707,000</u>	<u>\$ 48,879</u>	<u>\$ 755,879</u>

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in the other long-term obligations for the year ended June 30, 2019:

	Balance, 7/1/18 (Restated)	Additions	Deletions	Balance, 6/30/19	Current Portion
Accrued compensated absences	\$ 16,664	\$ 1,608	\$ -	\$ 18,272	\$ 18,272
Net OPEB Liability	13,784	970	-	14,754	-
	<u>\$ 30,448</u>	<u>\$ 2,578</u>	<u>\$ -</u>	<u>\$ 33,026</u>	<u>\$ 18,272</u>

Please see Notes 7 and 14 for detailed information on other long-term obligations.

NOTE 7 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2019, the Town's liability for compensated absences is \$18,272.

NOTE 8 - RESTRICTED FUND BALANCES

At June 30, 2019, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 59,346</u>
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NOTE 9 - COMMITTED FUND BALANCE

At June 30, 2019, the Town had the following committed fund balance:

General fund:	
Reserved for FY 2020 budget	<u>\$ 100,000</u>

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

NOTE 10 - ASSIGNED FUND BALANCES

At June 30, 2019, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$	33,632
Nonmajor capital projects funds (Schedule F)		615,983
		\$ 649,615

NOTE 11 - DEFICIT FUND BALANCES

At June 30, 2019, the Town had the following deficit fund balances:

Boat Launch	\$	368
Ladd Improvements		900
Ladd Rec Center Operations		8,774
Former Pettengill Property		1,097
Land and Buildings		11,562
Emergency Management		156
		\$ 22,857

NOTE 12 - 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, 2019.

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 12 - RISK MANAGEMENT - PARTICIPATION IN A PUBLIC ENTITY RISK POOL (CONTINUED)

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.

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, 2019. 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, 2019

NOTE 13 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. At June 30, 2019, the County of Kennebec had no outstanding debt. The Town's share of school debt was as follows:

	Outstanding Debt	Town's Percentage	Total Share
RSU #38	\$ 13,022,283	17.04%	\$ 2,218,997

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

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

Benefits Provided

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

ABOUT WAYNE

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

FORM OF GOVERNMENT: Town Meeting - Selectboard – Town Manager

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

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

AMBULANCE: Winthrop Ambulance, Winthrop

SCHOOLS: Regional School District - RSU#38
(Manchester, Mount Vernon, Readfield & Wayne)

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

LIBRARY: Cary Memorial Library, Old Winthrop Road

RECREATION: Ladd Recreation Center, Gott Road

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

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

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

ROAD MILES: State 7.25 miles
Town 30.53 miles

TOWN OFFICE HOURS

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

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

Assessor Agent

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

Code Enforcement Officer

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

Selectboard Meetings

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

Transfer Station

Hours of Operation North Road, Readfield (685-3144)

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

IMPORTANT NUMBERS

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

Town Physical & Mailing Address:

Physical address: 48 Pond Rd, Wayne, ME 04284

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

Town Email Addresses & Website:

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