

Town of Wayne Board of Selectmen

MEMBERS: Gary Kenny, Stephanie Haines, Stephen Saunders, Peter Ault and Don Welsh

Meeting Agenda

Date: Tuesday, May 19, 2015

Time: 6:30 PM

Place: Wayne Elementary School – Gymnasium

Call Meeting to Order.

Pledge of Allegiance.

Selectmen Present / Quorum.

Meeting Minutes.

- a. **Consider approving of meeting minutes of the Wayne Board of Selectmen – May 5, 2015.**

Manager Recommendation: Move the Board to approve meeting minutes of the Wayne Board of Selectmen – May 5, 2015.

Warrants.

- a. **Consider approving of Payroll Warrant #49.**

Manager Recommendation: Move the Board to approve Payroll Warrant #49.

- b. **Consider approving of Accounts Payable Warrant #50.**

Manager Recommendation: Move the Board to approve Accounts Payable Warrant #50.

Business Agenda.

- a. **Public Hearing for Secret Ballot Articles for Annual Town Meeting.**

Manager Recommendation: Move the Board to open for Secret Ballot Articles for Annual Town Meeting.

Manager Recommendation: Move the Board to close for Secret Ballot Articles for Annual Town Meeting.

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

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

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

b. Discuss Road Plan.

Manager Recommendation: Discussion Only.

c. Approve and Sign Annual Town Meeting Warrant.

Manager Recommendation: Move the Board to approve and sign Annual Town Meeting Warrant.

d. Authorize Town Manager to sign RSU #38 Lease for Wayne Town Office.

Manager Recommendation: Move the Board to authorize Town Manager to sign RSU #38 Lease for Wayne Town Office.

e. Approve changes to Financial Management Policy.

Manager Recommendation: Move the Board to approve changes to Financial Management Policy.

Supplements / Abatements.

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday June 2, 2015 at 6:30 PM** at the Wayne Elementary School - Gym.

**Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday May 5, 2015
Wayne Elementary School**

Call Meeting to Order/ Selectmen Present

Gary Kenny determined quorum and called meeting to order at 6:30 PM with the following members present: Peter Ault, Stephanie Haines, Gary Kenny, and Don Welsh.

Others Present: Aaron Chrostowsky, Town Manager; Cathy Cook, Town Clerk.
Gary Kenny and Stephen Saunders were absent.

Audience: Robert Stephenson

Pledge of Allegiance

Meeting Minutes

- a. A motion was made to approve the meeting minutes of the Board of Selectmen on April 21, 2015. (Welsh/Ault) (3/0)
- b. A motion was made to approve the meeting minutes of the Board of Selectmen on April 28, 2015. (Welsh/Ault) (3/0)

Warrants

- a. The Board approved Warrant #47(Payroll) in the amount of \$5,734.91. (Welsh/Ault) (3/0)
- b. The Board approved Warrant #48 (Payroll) in the amount of \$194,548.31. (Welsh/Ault) (3/0)

Business Agenda

- a. Road Plan approved at earlier Joint Selectboard and Budget Committee meeting.
- b. Annual Town Meeting Warrant approved at earlier Joint Selectboard and Budget Committee meeting.
- c. The Board was moved to authorize Chair and Vice-Chair of the Board of Assessors/Selectboard to sign "Ratio Declaration & Reimbursement Application Form."
(Welsh/Ault) (3/0)
- d. The Board was moved to enter Executive Session re: Feely case, 1MRSA §405 (6) E Legal at 7:44 PM. (Welsh/Ault) (3/0)
The Board was moved to exit Executive Session re: Feely case, 1MRSA §405 (6) E Legal at 7:58 PM. (Welsh/Ault) (3/0)
The Board moved to authorize Town Manager to pursue Draft Consent Order without asking for Attorney fees and penalties. Dismiss case. (Welsh/Ault) (3/0)

Supplements/ Abatements: None

Select Board Meeting Minutes 5-5-2015

Town Manager Report:

MMA Risk Management has requested that the Town develop a Cyber and Network Acceptable Use Policy.

Reminder, RSU #38, Annual Budget Meeting will be held on Wednesday May 13, 2015 at 7:00 PM at the Maranacook Community High School. Members of the RSU #38 School Board will explain the warrant articles within the budget and the citizens of the four towns will vote on those warrant articles. The warrant articles will be explained in the RSU #38 Annual Report which should arrive in the mail within the week. Childcare will be provided for this meeting by members of the Maranacook National Honor Society. This budget represents 59% of property tax bill in Wayne.

During the month of May, the Town of Wayne will be using the services of the E.C. Barry to conduct street sweeping. They will be sweeping on select town streets and town lots. Please due all your spring clean-up prior to our street sweeping.

The Town will be re-installing the speed table (Speed Bump) on the Old Winthrop Road to slow traffic down in the area of the library and church. This speed table is seasonal; it will be taken up in the fall and replaced every spring. Please take notice of your speed in this neighborhood; we have children walking to and from the Ladd Recreation Center and the Library.

The Town would like to thank all Town residents who paid their taxes. Any accounts with unpaid balances after May 15th, 2015, will receive a 30-Day Notice of Tax Lien in May 2015. Taxes may be paid in the office or online.

It's Spring cleaning time! The Town will be participating in an Annual Household Hazardous Waste Disposal Event on Saturday May 16, 2015 from 9 AM to 12 PM at the Augusta Public Works complex, 55 North Street, Augusta, ME. Along with household hazardous waste, we will be collecting unwanted medication and e-waste (old tv's and computers) at no cost. In order to participate and for more information, please contact the Wayne Town Office.

The Board of Selectmen will be holding a public hearing for several secret ballot articles to be voted on at Annual Town Meeting. This public hearing will be on Tuesday May 19, 2015 at 6:30 PM in the Wayne Elementary School Gymnasium. This public hearing is important to better inform yourself about the three secret ballot articles. They will be two articles on sale of liquor to be consumed on the premises of licensed establishments and one article on quieting the title on and undertaking related legal activities in regard to the tax-acquired property on the House Road formerly owned by Robert Pettengill.

In observation of Memorial Day, Monday May 25, 2015, the Town Office will be closed. This Memorial Day on Monday May 25, 2015, the Annual Memorial Day Parade will begin at the Wayne Community Church at 10:45 AM with the formal program beginning at 11:00 AM in Memorial Park.

The Town's Assessor Agent Matt Caldwell from RJD Appraisal will be available by appointment on Wednesday May 27, 2015 to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

Mark your calendars! Wayne Annual Town Meeting – Election of Officers, Tuesday June 9, 2015, 8:00 AM to 8:00 PM at the Ladd Recreation Center; Annual Town Meeting – Budget Meeting, Wednesday June 10, 2015, 6:00 PM at the Ladd Recreation Center. Absentee ballots will be available at the Town Office. If you have not registered to vote, please stop by the Town Office to register to vote

Board Member Reports:

- a. Don Welsh reported Holly Stevenson has invited everyone to the Memorial Day celebration and said she would like a RSVP from Selectboard members.

Public Comments:

- a. Bruce Mercier asked Selectboard for permission to sell old firetruck#71 which is out of commission, for scrap. The Board made a motion to authorize the Fire Department to sell firetruck#71for scrap. (Welsh/Ault) (3/0)

Adjourn.

Motion to Adjourn at 8:00 PM. (Welsh/Ault) (3/0)

The next Select Board Meeting is scheduled for Tuesday, May 19, 2015 at 6:30 p.m. at the Wayne Elementary School Gym.

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny

Stephanie Haines

Stephen Saunders

Peter Ault

Don Welsh

Select Board Meeting Minutes 5-5-2015

Town of Wayne

P.O. Box 400; 48 Pond Road
Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

Notice of Public Hearing **For Secret Ballot Articles for Annual Town Meeting**

To Peter Ault, a (Selectmen and resident) of the Town of Wayne, in the County of Kennebec, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to post this notice in order to notify and warn the inhabitants of the Town of Wayne that the municipal officers of the town will meet at Wayne Elementary School – Gymnasium on the 19th day of **May, 2015** at **6:30 PM** for the purpose of conducting a public hearing on the following:

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

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

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

Given under our hands this 28th day of April, 2015.

Municipal Officers of the Town of Wayne



waynetm



Logout



Maine Municipal Association

Local Liquor Option

Links to the following documents are provided as examples for informational purposes only. They have not been reviewed by MMA Legal Services. Do not use any sample unless it has been reviewed by your legal counsel and tailored to meet the needs of your municipality.

This packet includes the following attachments:

- Title 28-A M.R.S.A. §§ [121](#), [123](#), [124](#), [161-163](#), [653](#), [654](#), [1054](#);
- Title 30-A M.R.S.A. §§ [2528-2532](#);
- "[Local Option Liquor Question](#)," *Maine Townsman*, December 1984;
- Sample Suggested forms ("[Petition](#)," "[Notice of Public Hearing/Return on the Notice](#)," "[Return of Warrant](#)," "[Town Meeting Warrant](#)," "[Official Ballot](#)," and "[Specimen Ballot](#)");
- MMA's [Town Meeting and Elections Manual, Chapter 9](#) (Preparation of Secret Ballots)

Important issues and considerations include:

I. Generally

Using the local option mechanism, a municipality may authorize or prohibit the sale of alcoholic beverages within its boundaries. Under State statute, the municipality may, by secret ballot election, approve one or more of a series of questions established by the Legislature that allow the municipality to adopt a range of options, including: a ban on sales of all alcoholic beverages, the serving of wine, beer and/or liquor by restaurants (sale for on-premises consumption) or the sale of the same in stores (sale for off-premises consumption). The provisions of Title 28-A also govern local input into the licensing and relicensing of on-premises consumption of liquor and the issuance of special amusement licenses.

II. Petition Required

A local liquor option election may only be called upon receipt of a petition signed by a number of voters equal to at least 15% of the number of votes cast in the last gubernatorial election and submitted to the municipal officers (selectpersons or councilors) at least 45 days in advance of the election; an election cannot be initiated by the municipal officers or a would-be vendor alone (see [28-A M.R.S.A. § 121](#)). All petitions must have been signed since the last general election. Petitions should state the exact wording specified in [28-A M.R.S.A. §123](#) for the particular question; if a petition fails to do so, it should be refused.

III. Secret Ballot Referendum Required

Except as otherwise provided in [28-A M.R.S.A. § 121](#), the petition process and voting at all local liquor option elections must be conducted in accordance with [30-A M.R.S.A. §§ 2528-2532](#) (secret ballot), even if a municipality has not otherwise adopted the secret ballot method of voting. Among other things, this entails preparation of pre-printed ballots, availability of absentee ballots (for 30 days before the election), posting of specimen ballots, appointment of ballot clerks, arrangement of the voting place and a separate public hearing at least 10 days before the election, with notice posted at least 7 days before the hearing (see "[Local Option Liquor Questions](#)," *Maine Townsman*, December 1984, [linked above](#)). However, the election still must be called by town meeting warrant, with election (by written ballot) of a moderator being the first article (see [30-A M.R.S.A. §§ 2523-2524](#)). For general information regarding the preparation for and holding of a secret ballot referendum, please see the relevant portions of MMA's [Town Meeting and Elections Manual](#), [linked above](#).

IV. Repeal or Reconsideration

No local liquor option vote may be taken on the same question more than once in any one-year period (see [28-A M.R.S.A. § 124\(4\)](#)). The defeat of a question repeals existing privileges only if the petition clearly indicates an intent that it do so.

V. On-premise Licensees

Where the sale of liquor for on-premise consumption is authorized, all applicants for new on-premise licenses and for transfer of location of existing on-premise licenses must, before licensing by the State Liquor Commission, obtain permission from the municipal officers, who may hold a public hearing and who may approve or deny the application on a variety of grounds (see 28-A M.R.S.A. §§ 653 and 654). The municipal officers also may hold hearings for on-premise license renewals, except that a licensee for the prior five years with no complaints against him may request a waiver of the hearing. If the municipal officers fail to take final action on an application for a new or renewal license or transfer of a license within 60 days of the application, the application is deemed approved. The municipal officers' decision may be appealed first to the Commission and then to Superior Court. In addition, where live music, dancing or other entertainment is performed, on-premise licensees must obtain a special amusement permit from the municipal officers (see 28-A M.R.S.A. § 1054). Municipalities must adopt ordinances or authorize the municipal officers to establish written regulations governing special amusement permits. The denial, suspension or revocation of a special amusement permit may be appealed first to the local board of appeals and then to Superior Court.

VI. Bottle Clubs and B.Y.O.B. Functions

So-called "bottle clubs" (social establishments where members and guests bring their own liquor) are not considered "licensed establishments" and may be operated whether or not a local option election has first allowed them (see 28-A M.R.S.A. §§ 161-162). However, they must register annually with the Commission and must first obtain permission from the municipal officers, who may, after notice and hearing, approve or deny the application on a variety of grounds. Also, a municipality may at any time hold an election, subject to the petition and referendum requirements for local liquor option elections, on whether to allow or continue to allow bottle clubs. "B.Y.O.B. functions" (special events where attendees bring their own liquor) do not require a license from the Commission either but must obtain a permit from the Bureau of Liquor Enforcement (see 28-A M.R.S.A. § 163). A prerequisite for the permit is the written permission of the municipal officers as to the location of the function. Although the statute does not specify any reasons for denial, presumably the municipal officers may consider grounds similar to those available in the case of on-premise license applications (see 28-A M.R.S.A. § 653).

VII. State Preemption

Except as noted above, the State's comprehensive licensing scheme has entirely preempted municipal "home rule" authority regarding the regulation of liquor sales. Thus, for example, an ordinance prohibiting licensed liquor establishments within a certain distance from other such establishments is invalid and unenforceable (see *Ullis v. Inhabitants of Town of Boothbay Harbor*, 459 A.2d 153 (Me. 1983)). However, zoning ordinances, building regulations, health and sanitation codes, and other local controls that do not discriminate between licensed liquor establishments and similar "dry" establishments and that apply equally to both are lawful.

VIII. Statutes, Rules and Requirements Available

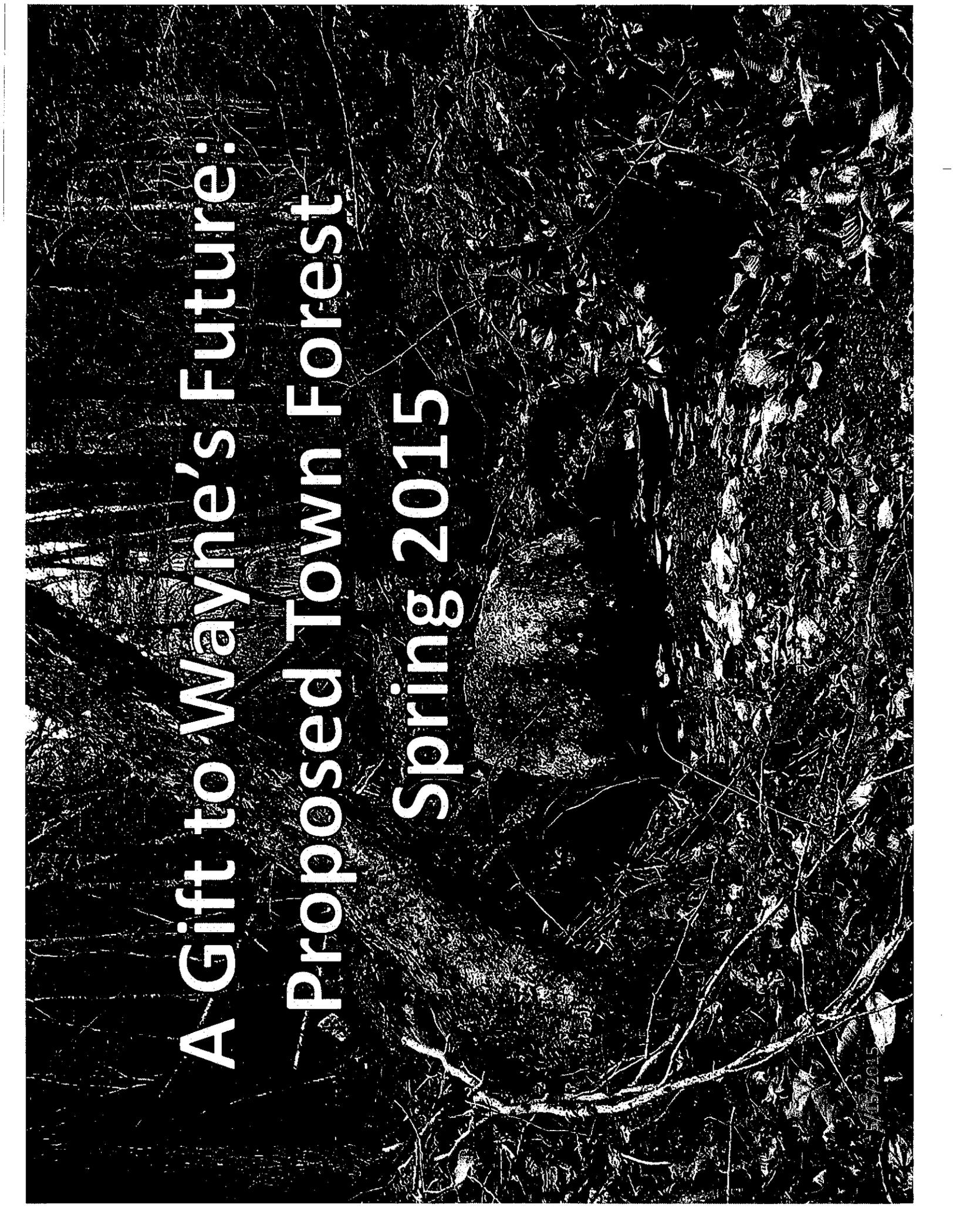
A booklet of state statutes, rules and requirements pertaining to liquor regulation is available from the State Liquor Licensing and Compliance Division (624-7220). There is also a compilation of liquor laws and regulations that can also be found here.

IX. Certification of Vote

When a municipality has voted on a local liquor option question, a copy of the vote, certified by the clerk, must be submitted to the Secretary of State, State House Station #148, Augusta, Maine 04333. The vote will be effective on the first day of the month following certification of the vote to the Secretary of State.

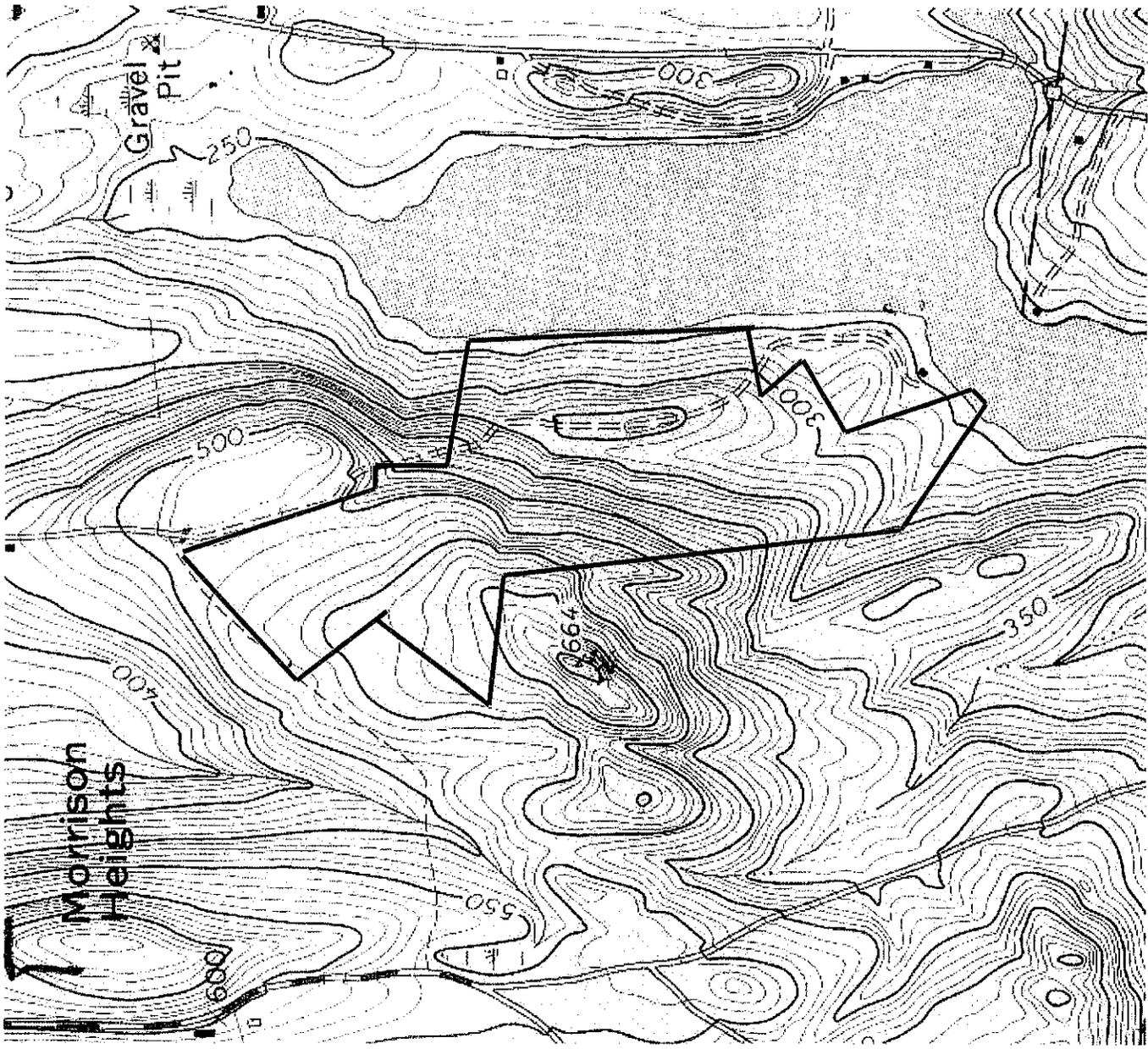
This packet is designed to provide general information and is not intended as a substitute for legal advice for specific situations. The statutes and other information herein are only current as of the date of publication.

Date of last revision: 04/08



**A Gift to Wayne's Future:
Proposed Town Forest
Spring 2015**

Extremely rough sketch
Please do NOT
Use this map
to try to
identify
boundaries of
individual
properties.



Conservation Importance

- At 118 acres, significant in size
- Significant stretch of undeveloped shoreline
- Implements a goal of proposed Comprehensive Plan
- Identified as having important features
 - Deer habitat (IFW)
 - Beginning With Habitat
 - Potential for animal movement from high ground to water
 - Identified by Conservation Commission
 - Substantial patches of large trees
- Extraordinary geological features
- Scenic views

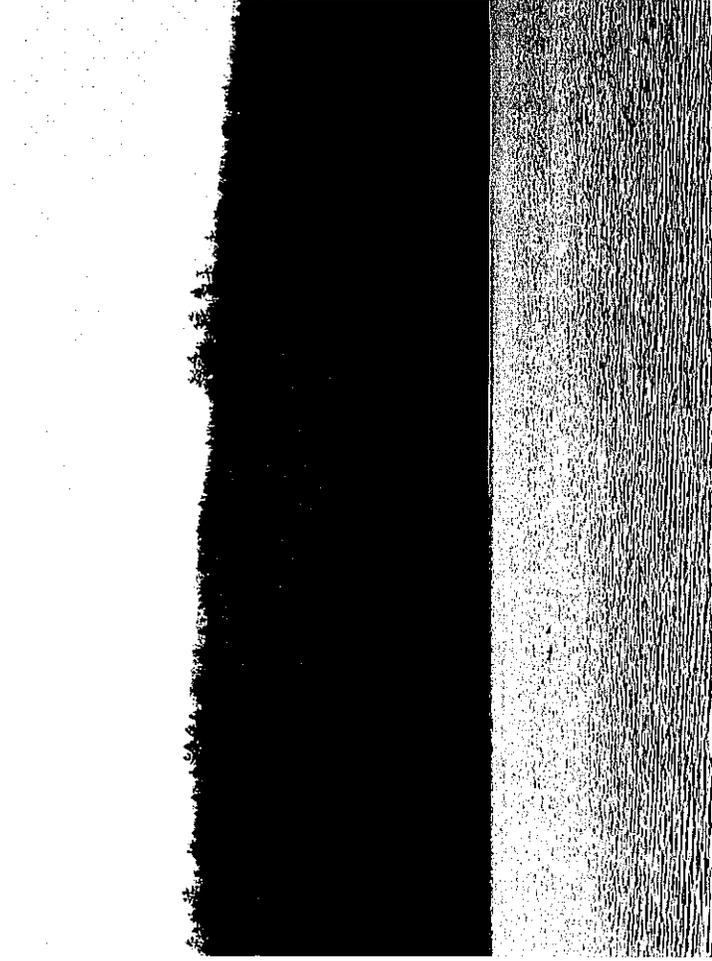
Benefits to Residents

- Many educational opportunities
- Install a small parking area at suitable location
- Trails, hiking, cross-country ski trails
- Seek permission/ cooperation for trail connections to prominent points on adjacent land
- Improve appeal of Town to young families

Costs and Management

- Conservation easement with KLT being explored – KLT will manage thru Stewardship committee
- Plans by a Committee, subject to Select Board approval
- Cash costs controllable; grants available
- Likely to be in range of \$1.00 to \$2.00 per resident per yr. (Details forthcoming)
- Neighbor issues are manageable

View from Tempe Bridge



Winter Scene



Toward NE from road



Fall Color



5/15/2015

proposed Wayne town forest note May
2015

Proposed Town Forest

A Gift to Wayne's Future

An extraordinary parcel of 118 acres of wooded land, with frontage on Wilson Pond, potential for x-c and walking trails, and with good wildlife habitat has come to the Town for nonpayment of taxes. It is proposed that the Town keep this land as a Town Forest, much as many other towns have done.

Keeping this for public access and habitat will enhance Wayne as a place to live especially for young families.



Check the Town website for additional information, under "Conservation Commission" button.

Key Dates & Places:

Tuesday May 19th 6:30 PM, Public Hearing at the School. Hearing on funds to quiet title.

Tues. June 9th Secret Ballot on same issue

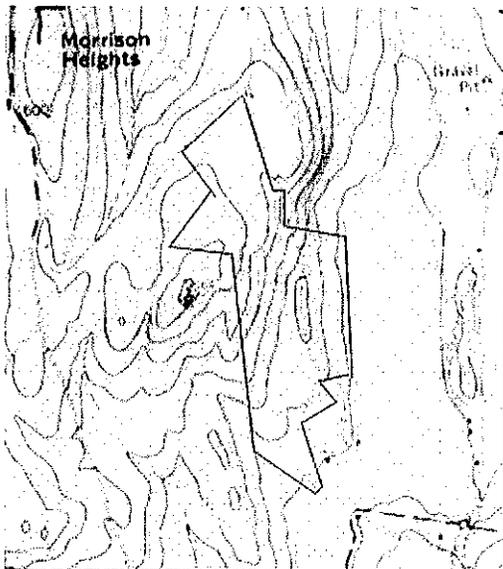
Wed. eve June 10, Ladd Center, Town meeting. Straw Poll on whether to keep the land for Town Forest.

Please come; if you can't, E-mail Town Manager in support:

townmanager@waynemaine.org

An opportunity like this comes only once in a generation. We don't want to miss it.

Extremely rough sketch
Please do NOT
Use this map
to try to
identify
boundaries of
individual
properties.



5/14/2012

proposed Wayne town forest note May
2012

There will be costs, but they are not easy to nail down. A small group is working on it. Details to be presented at Town Meeting.

Town of Wayne
Proposed Paving Projects

Part I Full depth, reclamation:

- Reclaim "leave in place" and reshape road base;

Part II Paving:

- Hot mix asphalt, base course of 2" lift of MDOT 19.0mm / B mix;
- Apply tack coat per MDOT Standard Specifications;
- Hot mix asphalt, surface course of 1" lift of MDOT 12.5mm / C mix;

Part III Shoulders/ Driveways:

- Shoulders of the roads (approx. 3 feet) shall be graveled and compacted with a recycled bituminous material to meet the finish depth of new pavement.
- All paved driveway entrances shall have a butt cut apron that matches into the existing pavement. Graveled driveways shall have a 3-foot paved apron. Any driveway that is lower than the street shall have a berm installed so as to prevent surface water from entering the driveway unless otherwise specified by the Municipal Representative. For drives, sidewalks, and other incidental handwork off the traveled way, commercial "D" mix may be used.

Please price each road out separately using above specifications.

1. Kings Highway Rd./ Berry Rd. (Route 133 intersection to new pavement on Berry Rd.)

Approximate Dimensions: 3,100 ft. long x 22 ft. wide

Reclaim	7,577 SY	\$12,123.20
Surface (1")	426 tons	\$46,025.04
Tack Coat	N/A	\$1,045.00
Base (2")	853 tons	\$66,687.54
		\$125,880.78

2. Walton Road (Lovejoy Pond Rd. intersection to Lovejoy Pond Stream Bridge)

Approximate Dimensions: 142 ft. long x 22 ft. wide

Reclaim	347 SY	\$555.20
Surface (1")	20 tons	\$2,160.00
Tack Coat	N/A	\$49.50
Base (2")	40 tons	\$3,127.20
		\$5,892.70

3. Kent's Hill Road (End of new pavement to bridge)

Approximate Dimensions: 775 ft. long x 22 ft. wide

		2015	2014
Reclaim	1,894 SY	\$3,030.40	3,030.40
Surface (1")	107 tons	\$11,560.28	11,556
Tack Coat	N/A	\$264.00	264.00
Base (2")	213 tons	\$16,652.34	17,040
		\$31,507.02	31,890.40

4. Lovejoy Pond Road (Walton Rd. intersection to Fayette T.L.)

Approximate Dimensions: 5,660 ft. long x 22 ft. wide

		2015	2014
Reclaim	13,835 SY	\$22,136	22,136
Surface (1")	778 tons	\$84,055.12	85,580
Tack Coat	N/A	\$1,903.00	1,903
Base (2")	1,557 tons	\$121,726.26	124,560
		\$229,820.38	234,179
		<i>230,000</i>	

5. Mount Pisgah Road (Old Winthrop Rd. to Winthrop T.L.)

Approximate Dimensions: 6,917 ft. long x 22 ft. wide

Reclaim	16,908 SY	\$27,052.80
Surface (1")	951 tons	\$102,746.04
Tack Coat	N/A	\$2,326.50
Base (2")	1,902 tons	\$148,698.36
		\$280,823.70

6. Morrison Heights Road (Old Winthrop Rd. to Hardscrabble Rd.)

Approximate Dimensions: 7,656 ft. long x 22 ft. wide

Reclaim	18,714 SY	\$29,942.40
Surface (1")	1,053 tons	\$113,766.12
Tack Coat	N/A	\$2,574.00
Base (2")	2,105 tons	\$164,568.90
		\$310,851.42

TOWN OF WAYNE
2015 ANNUAL TOWN MEETING WARRANT

STATE OF MAINE
KENNEBEC, SS

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 9, 2015** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Articles 3-5. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on **Wednesday June 10, 2015** to act on Article 6 to end of Warrant.

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

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

- **Two Selectman, 3-year terms (Expires 2018)**
- **One Regional School Unit Board of Trustee Member, 3-year term (Expires 2018)**
- **One Regional School Unit Board of Trustee Member, 2-year term (Expires 2017)**
- **One Local School Committee, 3-year term (Expires 2018)**
- **One Local School Committee, 2-year term (Expires 2017)**

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

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

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

ARTICLE 6. To discuss possible options regarding the use of the tax-acquired property on the House Road, formerly owned by Robert Pettengill, which may include retaining and granting a conservation easement to the Kennebec Land Trust for conservation and recreational purposes, or donating the property to the Kennebec Land Trust for conservation and recreational purposes (**Board intends this discussion to be a non-binding poll**)?

ARTICLE 7. 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 8. To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

ARTICLE 9. To see if the Town will establish a 3% interest payment for tax abatements (per annum).

ARTICLE 10. To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts for ambulance, assessing, auditing and dispatching services, and to enter into contracts for terms not to exceed five years for roadside mowing, park and lots maintenance and snowplowing, on such terms and conditions as they deem appropriate.

ARTICLE 11. 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 12. To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

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

Select Board Recommends: \$228,109
 Budget Committee Recommends: \$228,109

ARTICLE 13. Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$436,000
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$300,000</u>
	Total:	\$736,000

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

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

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

Treasurer
Town of Wayne

ARTICLE 14: To what sum of money the Town will raise and appropriate for **DEBT SERVICE.**

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

Select Board Recommends: \$103,785
Budget Committee Recommends: \$103,785

ARTICLE 15. To see what sum of money the Town will raise and appropriate for **HEARINGS AND ELECTIONS.**

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

Select Board Recommends: \$2,500
 Budget Committee Recommends: \$2,500

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

General Assistance	APPROVED FY 14 / 15	BUDGET FY 15 / 16
General Assistance Officer stipend	\$0	\$0
Social Security/ Medicare Match	\$0	\$0
Town support for LADD GA Fund	\$0	\$500
General Assistance	\$5,000	\$2,5000
Subtotal	\$5,000	\$3,000

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

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

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

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

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

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

Select Board Recommends: \$22,000

Budget Committee Recommends: \$22,000

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

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

Select Board Recommends: \$5,180

Budget Committee Recommends: \$5,180

ARTICLE 20. 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	APPROVED FY 14 / 15	BUDGET FY 15 / 16
Code Enforcement Officer stipend	\$11,625	\$11,625
Social Security/ Medicare match	\$889	\$889
Planning Board	\$0	\$0
KVCOG Membership	\$0	\$2,700
Board of Appeals	\$0	\$0
Conservation Commission	\$0	\$0
Ordinance/ Mapping	\$1,000	\$1,000
Subtotal	\$13,514	\$16,214

Select Board Recommends: \$16,214

Budget Committee Recommends: \$16,214

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

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

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

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

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

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

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

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

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

ARTICLE 24. To see if the Town will vote to transfer from \$6,250 from the Transfer Station Capital Reserve Fund for Roll-off Container Covers for the Readfield Transfer Station.

Select Board Recommends: \$6,250
 Budget Committee Recommends: \$6,250

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

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

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

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

Select Board Recommends: \$18,233
 Budget Committee Recommends: \$18,233

ARTICLE 27. To see what sum of money the Town will raise and appropriate for **LAND & BUILDINGS.**

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

Select Board Recommends: \$2,540
 Budget Committee Recommends: \$2,540

ARTICLE 28. To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS** to be used by the Board for the purposes account is deemed necessary.

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

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

ARTICLE 30. To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT**.

Contingency	APPROVED FY 14 / 15	BUDGET FY 15 / 16
Misc. Contingency	\$0	\$5,000
Subtotal	\$0	\$5,000

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

ARTICLE 31. To see what sum of money the Town will vote to apply from various sources to the 2015-2016 tax commitment, thereby reducing the amount to be raised from property taxes.

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

Select Board Recommends: \$465,208

Budget Committee Recommends: \$465,208

ARTICLE 32. To see if the Town will collect and appropriate the following categories of funds for the specified uses:

Plumbing Permit Fees, for plumbing permit administration

Dog License Fees, for animal control expenses

Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

ARTICLE 33. To see if the Town will vote to consolidate and transfer existing funds in the Road Capital Reserve Fund and the Paving Capital Reserve Fund to the Road Reconstruction and Paving Capital Reserve Fund.

Select Board Recommends: Yes

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

ARTICLE 34. To see if the Town will vote to consolidate and transfer existing funds in the Lovejoy Pond Capital Reserve Fund to the Dam Repair and Replacement Capital Reserve Fund.

Select Board Recommends: Yes

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

ARTICLE 35. To see if the Town will vote to consolidate and transfer existing funds in the Future Town Office Capital Reserve Fund, Building Maintenance Capital Reserve Fund, ADA Compliance Special Revenue Fund with the Municipal Building Study Special Revenue Fund to the Town Office Capital Reserve Fund.

Select Board Recommends: Yes

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

ARTICLE 36. To see if the Town will vote to consolidate and transfer existing funds in the Voting Machine Capital Reserve Fund, Technology Capital Reserve Fund with GIS Mapping Capital Reserve Fund to the Technology Capital Reserve Fund.

Select Board Recommends: Yes

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

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

Gary Kenny

Stephanie Haines

Stephen Saunders

Peter Ault

Don Welsh

Board of Selectmen

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

Wayne Town Clerk

RSU NO. 38 LEASE to WAYNE TOWN OFFICE

LEASE AGREEMENT made this 1st day of July, 2015 by and between the **REGIONAL SCHOOL UNIT (RSU) NO 38**, a public education corporation located in Readfield, County of Kennebec and State of Maine ("Landlord") and the **TOWN OF WAYNE**, a municipal corporation located in Wayne, County of Kennebec and State of Maine ("Tenant").

WITNESSETH:

1. PREMISES LEASED. Landlord does hereby lease to Tenant, and Tenant does hereby lease from Landlord, a space in the building known as the Wayne Elementary School located at 48 Pond Road, Wayne, County of Kennebec, State of Maine. The Wayne Elementary School shall be referred to herein as the "Premises."
2. TERM. The term of this Lease begins on July 1, 2015 and terminates on June 30, 2017. By mutual agreement, this Lease may be renewed annually for additional years, with at least ninety (90) days written notice to both parties of the intent to renew or not to renew this Lease. If Landlord and Tenant so agree, Tenant may terminate this Lease at any time for any reason or no reason upon thirty (30) days written notice to Landlord.
3. RENT. For the space in the building occupied by the Tenant, the Landlord will charge rent at \$8.00 square foot. Current space occupied is 832 square feet, for a total of \$6,656.00 per year. This Lease is subject to appropriation of the necessary funding for services by Wayne's Town Meeting for the period of July 1, 2015 to June 30, 2017 and for any extensions thereafter.
4. UTILITIES AND JANITORIAL SERVICES. Included in rent.
5. USE OF PREMISES. Tenant shall use the Premises solely for governmental activities for the Town of Wayne, at any time and on any day during terms of this Lease. Tenant is also entitled to use the gymnasium and library when not in use by the school.
6. MAINTENANCE, REPAIR AND SECURITY. Tenant may be responsible for basic maintenance to the building, and minor repairs or replacements as needed through daily use, but not for any major structural repairs or changes. Plowing will be provided through the Landlord's plowing contract. Tenant will reimburse Landlord for square footage of parking lot designated for Tenant use. Tenant will be charged 23% of the plowing contracts for 2015-2016 and 2016-2017. This reimbursement is in addition to the amount paid for rent. Tenant will pay an additional \$10.00 per month (\$120.00 per year) for requested security system modifications if implemented.
7. INDEMNIFICATION AND LIABILITY. Tenant hereby agrees to indemnify and hold Landlord harmless from and against any and all claims for equipment and its contents in the building for fire, theft and general liability. Both Landlord and Tenant shall indemnify and hold each other harmless from and against all claims, demands, actions, suits and expenses for injury to person or property occurring on or about the Premises if caused by the negligence of either party. Landlord shall insure the building for fire, theft, and general liability purposes. Landlord

and Tenant shall name each other as an additional insured on Certificates of Insurance. Nothing herein shall constitute a waiver of any immunities or defenses available to either party under the Maine Tort Claims Act or other applicable law.

8. ASSIGNMENT AND SUBLETTING. Tenant shall not assign this Lease or sublet the Premises or any part thereof without the prior written consent of Landlord.
9. GOVERNMENTAL REGULATIONS. Tenant shall faithfully observe in the use of the Premises all municipal and county ordinances and state and federal statutes, rules and regulations now or hereafter in force.
10. DISPUTES. Any disputes or unanticipated situations arising out of this Lease Agreement shall be resolved by mutual agreement.
11. DEFAULT. If Tenant shall default in the performance of any of its covenants, agreements or obligations hereunder, Landlord may lawfully, immediately and at any time thereafter, and without further notice or demand, and without prejudice to any other remedies, enter into and upon the Premises or any part thereof, in the name of the whole, or mail a notice of termination addressed to Tenant at the address set forth in paragraph 13 below, and upon such entry or mailing this Lease shall immediately terminate.
12. ACCESS OF LANDLORD. Landlord shall have reasonable access at all times to the Premises for the purpose of examining the same, or to make any major structural repairs deemed necessary by Landlord. Tenant may change the locks on the building but must provide Landlord with a new key within 24 hours of installation.
13. NOTICES. Any notice, demand, request or other instrument which may be or are required to be given under this Lease shall be delivered in person or sent by certified mail; postage prepaid and shall be addressed as follows:

LANDLORD

Donna H. Wolfrom, Superintendent
RSU No. 38
45 Millard Harrison Drive
Readfield, Maine 04355

TENANT

Aaron Chrostowsky, Manager
Town of Wayne
48 Pond Road
Wayne, Maine 04284

14. MISCELLANEOUS.

(a) The captions appearing in this Lease are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of this Lease, nor in any way affect this Lease.

(b) If any provision of this Lease or its application to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this Lease or the application of such provision to persons or circumstance other than those as to which it is invalid or

unenforceable shall not be affected thereby and each provision of this Lease shall be valid and enforceable to the fullest extent permitted by law.

(c) This Lease constitutes the entire agreement between Landlord and Tenant with respect to the subject matter contained herein. This Lease cannot be amended except by written instrument executed by Landlord and Tenant.

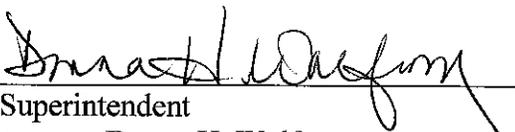
IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease as of the date first above written.

WITNESSETH:

LANDLORD



Name:

By: 
Its: Superintendent
Print name: Donna H. Wolfrom

TENANT

Name:

By: _____
Its: Manager
Print name: Aaron Chrostowsky

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

Be it hereby ordained that the Town of Wayne adopts the following Financial Management and Investment policies as described herein:

SECTION I	FINANCIAL MANAGEMENT	Page 2
SECTION II	TAX COLLECTIONS, LIENS, & FORECLOSURES	Page 6
SECTION III	INVESTMENT POLICY	Page 7
SECTION IV	FIXED ASSET POLICY	Page 11
SECTION V	FUND BALANCE	Page 13
SECTION VI	COMPUTER SYSTEM CONTROL.	Page 15
SECTION VII	<u>DEBT CAPACITY/BORROWING LIMITATIONS.....</u>	<u>Page 17</u>
SECTION VIII	<u>ADOPTION/ADMENDMENTS.....</u>	<u>Page 18</u>

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION I. FINANCIAL MANAGEMENT

I. Accounting System

- A. The Town of Wayne has adopted the double-entry bookkeeping system. Every payment (debit) will have a second entry as a credit item, and records are maintained on TRIO governmental accounting and payroll software.
- B. Each department head will be required to review any invoices they incurred and to sign off on them that the work or item was satisfactorily received before any payment, or portion thereof, is made.
- C. The Town Manager will review and approved all invoices for payment prior to their processing ~~by the Treasurer or Bookkeeper.~~
- D. All payroll checks shall be void if not cashed within 60 days of the date of issue.
- E. Each employee accessing the Town's accounting system (TRIO) shall be assigned a password and must access accounting system using password. This password must be kept secure and shall not be shared with anyone.

II. Transactions at the Counter

- A. All transactions are entered into the Town computer system. The purpose of this is to track the revenues and to provide a receipt to the person conducting the transaction.
- B. Unless approved by the Town Manager, two-party checks will not be accepted for any transaction.
- C. Post-dated checks will not be accepted.
- D. Funds (checks only) may be left by a customer in advance of the transaction. If payments are left in advance of a transaction, ~~such as in a night deposit box,~~ the transaction is recorded by the ~~Deputy or Assistant~~ "Clerk/ Collector" as soon as the check is retrieved. A receipt is printed and mailed to all customers who leave payments in advance of a transaction.
- E. There shall be a \$25 charge for all checks returned to the Town for non-sufficient funds. (See Protested Check Policy).

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

- F. Staff will attempt to limit the amount of cash in the drawer to no more than \$500 throughout the work day. Cash in excess of \$500 will be placed in a bank bag and taken to the vault and locked.
- G. Credit and debit cards ~~will only be accepted for online payments for all online and at counter transactions.~~

III. Daily Cash-up Procedures

- A. At the end of each day, the appropriate balance shall be left for the cash drawer. The amount in the drawer shall be ~~\$75100~~. Each teller "Clerk/ Collector" will have a separate cash drawer; at no time should a "Clerk/ Collector" commingle cash drawers. Each cash drawer should be lock-up every night in the vault.
- B. The Treasurer ~~and/or Bookkeeper~~ shall maintain in an appropriate location all receipts for deposits. The Clerk/ Collector shall post and maintain the daily audit paperwork/reports.

IV. Proofing of Previous Day's Work

- A. When adequate staff are available at work, staff not involved with the previous day's cash-up will review the previous day's work to ensure that all work was done properly and that the correct funds were collected. The staff performing the proofing shall initial each category of work checked.
- B. A total of receipts shall be compared to the daily audit reports to determine if the day's work is in balance. If the work does not match the reports, activities will be examined to identify the discrepancy.
- C. Any work found to be deficient should be forwarded to the clerk responsible for the transaction for corrective action.

V. Deposits

- A. It shall be the normal procedure to make a deposit of cash receipts at least ~~twice per week~~ weekly or if cash receipts total more \$1,000.
- B. All deposits for a day's activity shall be accounted for on an individual deposit slip.
- C. If there is a discrepancy identified in the deposit while at the bank, the entire deposit shall be returned to the Town Office for reconciliation.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

- D. At least once a year, a Selectman shall review a week of bank deposit activity by comparing daily cash-up sheets to deposit slips and then to bank statements to insure timely deposits and that deposits are intact. This will determine that the Town's policy is being followed.

VI. Front Counter Procedures

- A. The Town Clerk and/ or Tax Collector shall alternate waiting on customers at the front counter.
- B. Customers will be attended to as soon as they enter the building to avoid customer line-ups.
- C. Town employees shall represent the Town of Wayne in a professional manner.
- D. If a customer is irate and cannot be calmed or satisfied by front office personnel, he/she shall be referred to the Town Manager.

VIII. Cash Reconciliation

- A. ~~The Bookkeeper-Treasurer~~ is required to make a monthly reconciliation of all accounts with the bank statement. Each month's reconciliation will be reviewed and signed off by ~~the Treasurer~~ Selectboard member and Town Manager to ensure proper accounting and bank balance.
- B. Each month, the Treasurer shall prepare a ~~monthly-biweekly Cash Reconciliation Status Sstatement~~ and a ~~monthly-biweekly Financial Report~~ of all financial activity for the previous month. ~~The reports shall be presented to the Town Manager and Board of Selectmen no later than the 15th of each month.~~

VIII. Authorizations

A. **General Fund: Contingency Account (Town-wide).** At any Town Meeting money may be set aside in a non-departmental contingency account to be used for unexpected unbudgeted expenses. These funds shall lapse into the Town's Undesignated Fund Balance at the end of the fiscal year. The Town Manager shall receive authorization from the Board of Selectmen to use General Fund: Contingency Account (Town-wide) funds.

B. **Capital Reserve Fund.** At any Town Meeting funds may be set aside for special large capital purposes (i.e. Fire Truck, Road). These funds shall not-lapse into the Town's Undesignated Fund Balance at the end of the fiscal year. The Town Manager and/or Department Head shall receive

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

authorization from the Board of Selectmen to use Capital Reserve Funds for Town Meeting approved purposes. In order to change use of Town Meeting approved Capital Reserve Funds, the Board of Selectmen must receive Town Meeting approval.

C. **Special Revenue Fund.** These funds may only be created by the Board of Selectmen. These funds shall not-lapse into the Town's Undesignated Fund Balance at the end of the fiscal year. These Special Revenue Funds are largely non-tax supported funds for purposes intended by Board of Selectmen. If a Third-Party exists, the Third Party must negotiate a Memorandum of Understanding to explain the use of funds. The Town Manager shall enforce said Memorandum of Understanding.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION 2. TAX COLLECTION, LIENS AND FORECLOSURES

I. Tax Payment

- A. Taxes shall be posted against the oldest year owed on any account unless otherwise approved by the Town Manager.
- B. Multiple distribution payments will be verified in advance of data entry to ensure that the payments reflect the amount owed.
- C. Partial payments are accepted.
- D. Payments in advance of commitment are accepted.
- E. Payments by credit card or other electronic manner are not accepted.
- F. Request for information from mortgage holders or real estate agents shall be handled by the Assessors' Agent or Tax Collector.

II. Liens

- A. Approximately 12 months after tax bills are mailed, a 30-day notice will be sent to property owners who have a balance on their taxes.
- B. Only cash or bank checks will be acceptable payment the seven (7) days before liens are mailed.
- C. The seven (7) days prior to foreclosures coming due, only cash or bank checks will be accepted.

**III. Tax Foreclosure – Tax-Acquired Property
(See Ordinance Regarding Tax Acquired Property)**

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION 3. INVESTMENT POLICY

I. Policy

It is the policy of the Town of Wayne to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Town and conforming to all state and local statutes governing investment of public funds.

II. Scope

This investment policy applies to all financial assets of the Town of Wayne. These funds are accounted for in the Town of Wayne Annual Financial Report and include:

- General Fund
- Ladd Recreation Operations Fund
- Special Revenue Fund
- Capital Reserve Fund
- Trust Fund

III. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

IV. Objective

The primary objectives of the Town of Wayne’s investment activities shall be:

- A. Safety. Safety of principal is the foremost objective of the investment program. Investments of the Town of Wayne shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

To attain this objective, *diversification* is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

- B. Liquidity. The Town of Wayne's investment portfolio will remain sufficiently liquid to enable the Town to meet all operating requirements, which might be reasonably anticipated.

- C. Return on Investments. The Town of Wayne's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the Town's investment risk constraints and the cash flow characteristics of the portfolio.

V. Delegation of Authority

Authority to manage the Town of Wayne's investment program is derived from State Statute. Management responsibility for the investment program is hereby delegated to the Town Manager in conjunction with the Town Treasurer who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

VI. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions and investment officials shall disclose to the Board of Selectmen any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Town of Wayne.

VII. Authorized Financial Institutions

The Town Manager shall deal with well-established financial institutions (banks, credit unions) or other recognized investment services. If the Town Manager desires, she should request a certified audit from any financial institution the Town of Wayne invests in.

VIII. Authorized & Suitable Investments

The Wayne Board of Selectmen desires that special care be taken to ensure that instruments of investment include only those allowed by law and that they approve of the Town Manager's investments. Items such as, but not limited to the following, are acceptable instruments of investment: CDs, repurchase agreements, bank savings accounts, U.S. Treasury securities, or investment accounts.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

All of the funds in the custody of the Town of Wayne must be fully insured in Category 1 investments, either through FDIC insurance, perfected sureties or collateralization. When using collateralization as a method for securing Town monies, the Town of Wayne will not engage in any measure less than perfected securities (bank securities and bonds to be held by a third party, in the Town's name, to be turned over to the Town in the event of a bank failure.)

IX. Investment Program Management

The Town of Wayne hereby adopts a policy using Cash Flow Analysis as a basis for measuring the term of investments. The Town seeks to allow maximum flexibility and liquidity while still obtaining favorable yields.

The Town Manager and Treasurer shall prepare and review an annual Cash Flow Analysis on or before ~~July-January 1 or each year for the fiscal year of the Town which commences on July 1 and ends on June 30.~~ The annual Cash Flow Analysis shall be presented to the members of the Board of Selectmen and Budget Committee for their information, comments, and approval. The Town Manager and Treasurer shall, unless the requirement is waived by a majority of the members of the Board of Selectmen and Budget Committee, ~~update the Cash flow Analysis no less frequently than on a calendar quarterly basis. The quarterly update of the Cash Flow Analysis shall be updated and presented to the members of the Board of Selectmen for their information within thirty (30) days of the close of each calendar quarter.~~ update the Cash flow Analysis no less frequently than on a calendar quarterly basis. The quarterly update of the Cash Flow Analysis shall be updated and presented to the members of the Board of Selectmen for their information within thirty (30) days of the close of each calendar quarter.

X. Safekeeping and Custody

All investment transactions entered into by the Town Manager for the Town of Wayne shall be held in safe keeping and in certain instances based on the type of investment held by a third party designated by the Town Manager. The Town of Wayne will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the Town's total investment portfolio will be invested in a single security type or with a single financial institution.

XI. Maximum Maturities

To the extent possible, the Town of Wayne will attempt to match its investments with anticipated cash flow requirements. Reserve funds or capital project funds may be invested in various securities for deferring time frames such that investments are made to coincide as nearly as practicable with the expected use of funds.

**TOWN OF WAYNE
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XII. Redemption

Upon maturity of investment instruments, or as required by the town to meet its cash flow requirements, the Town Manager, or in her/his absence, the Treasurer, shall redeem the investment securities so the proceeds of such investments shall be applied to the purpose for which the monies were originally designated or shall be placed in the Town Treasury. All monies from the redemption of investment instruments shall be transferred directly to an account of the Town.

XIII. Internal Control

The Town Manager shall annually have an independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures and lawful investment of funds.

XIV. Performance Standards

The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary process and economic cycles, commensurate with the investment risk constraints and the cash flow needs. The Town Manager shall randomly review market yields and determine appropriate investment strategy on current yields and considering future market trends.

XV. Reporting

The ~~Bookkeeper-Town Manager and Treasure~~ shall provide the Wayne Board of Selectmen ~~monthly~~ investment reports, which provide a clear picture of the status of the current investment portfolio ~~as needed~~. The ~~Bookkeeper-Town Manager and Treasurer~~ may randomly include other pertinent information in reference to investment strategies, economic conditions , or possible changes in the portfolio.

XVI. Investment Policy Adoption

The Town of Wayne Board of Selectmen shall adopt the investment policy. The Town ~~Manager and~~ Treasurer and/or the Board of Selectmen may review the adopted policy annually and any modification thereto by majority vote of the Board of Selectmen. The investment policy once adopted shall remain in effect unless action shall be taken by the Board of Selectmen to amend the document, create a new policy, or cancel the existing investment policy.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION 4. FIXED ASSET POLICY

I. Policy

This policy establishes the minimum cost value (capitalization amount) that shall be used to determine the capital assets, including infrastructure assets that are to be recorded in the Town of Wayne, Maine's annual financial statements in order to comply with the requirements of GASB Statement Number 34. This policy also addresses other considerations for recording and depreciating fixed assets in order to comply with the provisions of GASB Statement number 34.

II. Capital Asset Definition

Capital Asset will be defined as tangible and intangible assets that have initial useful lives that extend beyond a single reporting period.

III. Capitalization Method

All Capital Assets will be recorded at historical costs as of the date acquired or constructed. If historical cost information is not available, assets will be recorded at estimated historical cost by calculating current replacement cost and deflating the cost using the appropriate price-level index.

IV. Capitalization Thresholds

Fixed Asset Limits:

- A. Land. All land and permanent rights to land (i.e., easements) shall be recorded without regard to significant value.
- B. Buildings. All buildings shall be recorded at acquisition cost without regard to significant value. Additions to buildings less than \$5,000 per building shall not be recorded.
- C. Equipment. Equipment costing \$5,000 and more shall be recorded as Fixed Assets. Additions to equipment costing \$5,000 or more shall be recorded as Fixed Assets.
- D. Additional Fixed Assets. Additional fixed assets shall be recorded and maintained when required by other terms or agreements, if different from what is stated above.
- E. Items not Classified as Fixed Assets. As described above may be included in an inventory listing for internal control purposes.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

V. Infrastructure Assets

In accordance with GASB Statement number 34, the Town will record, at a minimum, "major" infrastructure assets as defined in Statement 34 that were acquired, constructed or significantly reconstructed, or that received significant improvements after June 30, 1980. Other infrastructure assets may be capitalized as deemed appropriate. The Town does not intend to use the "modified approach" to record infrastructure.

VI. Other Assets

Detailed records shall be maintained for all items below the capitalization thresholds that should be safeguarded from loss. These items will be part of the annual physical inventory discussed below. These items include computer equipment that falls below the established thresholds and any other asset specified by the Town Manager.

VII. Depreciation and Useful Life

Each appropriate Department Head will assign an estimated useful life to all assets for the purpose of recording depreciation. The attached "Suggested Useful Lives" schedule will be used to establish lives for most assets. Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments should be properly documented. Depreciation will be recorded based on the straight-line method using the half-year convention and depreciation down to the assets salvage value.

VIII. Safeguarding and Controlling Fixed Assets

All machinery and equipment, vehicles and furniture will be assigned an asset number and identified with a fixed asset tag. As fixed assets are purchased or disposed of, the department head in custody of that asset will be responsible for preparing a fixed asset data sheet, which will then be forwarded to the ~~Bookkeeper~~ Town Manager to ensure proper recording. A physical inventory will be taken annually on or about June 30 and compared to the physical inventory records. The results will be forwarded to the ~~Bookkeeper~~ Town Manager where appropriate adjustments will be made to the fixed asset records.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION 5. FUND BALANCE

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I. Purpose

Sufficient fund balance is required to maintain liquidity, assure positive cash flow, prevent borrowing through tax anticipation notes, and provide effective cash management. Fund balance is not completely represented by liquid assets, such as cash, but includes unrealized receivables and other assets as components which require a certain period of time to convert to cash. Because of these factors, the Town of Wayne adopts this policy to maintain a healthy fund balance that will provide adequate funds to carry the Town through times of relatively low cash flow periods and provide funds for emergency situations.

II. Determination of Recommended Fund Balance

Two general rules are commonly promulgated which define an appropriate municipal fund balance. The first is that undesignated fund balance should be, at a minimum, ten percent of the commitment plus one month's expenditures. Based upon a tax commitment figure of \$2,600,000, the Town would require fund balance of **\$509,000 at a minimum**. (10% of \$2,600,000 = \$260,000, plus 8.3% of \$3,000,000 = \$249,000. $\$260,000 + \$249,000 = \$509,000$). Another rule of thumb commonly used in practice requires fund balance to approximate three month's expenditures. This amount could be calculated using one-fourth of the total appropriations as an estimate, which, with an annual total appropriation of \$3,000,000, would be **\$750,000 at a minimum**.

These figures reflect minimum requirements only. Additional factors must be evaluated by management of each individual town in light of current economic conditions and specific facts relative to its own financial environment. Large expected cash outlays in the near future, capital planning and budgeting as well as economic stability of the Town's largest taxpayers must be considered in the formula.

III. Policy

The Town of Wayne hereby establishes a policy that recommends the Town to maintain a minimum undesignated fund balance approximately equal to three month's expenditures (25% of total appropriations.) *[For example, if total appropriations are \$3,000,000 in fiscal year 2013-2014, 25% (3 months) would equal \$750,000. Therefore, a minimum of \$750,000 should be in the undesignated fund balance at the end of the year.]*

**TOWN OF WAYNE
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The policy further establishes that, in no case, shall the undesignated fund balance be allowed to fall to less than 10% of the tax commitment plus one-month's expenditures.

This "minimum range fund balance policy" provides a minimum *range* for the undesignated fund balance in FY14 from \$509,000 to \$750,000 based on the proposed FY14 budget.

IV. Procedures & Oversight

The ~~Town Manager's~~ ~~Treasurer's~~ ~~biweekly~~ ~~monthly~~ Cash Flow Analyses, bank statements, and financial reports will be used by the ~~Bookkeeper~~ Treasurer, the Town Manager, and the Board of Selectmen to monitor the undesignated fund balance each month, noting that the fund balance will ebb and flow according to cash flow (tax payments, other revenue collection, and expenditures.) An approximate idea of the fund balance will be known through the use of the aforementioned tools, but the actual year-end fund balance will finally be known upon the completion of the year-end audit. Financial planners must keep this policy in mind when determining the budget and its funding sources for each upcoming year.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION 6. COMPUTER SYSTEM CONTROLS

I. Computer Back-ups

- A. Policy. To ensure the proper safeguarding of Town records and data stored on the Town's computer system, it is the Town's policy to perform daily computer back-ups.
- B. Procedure. Along with backing up data on the computer system itself, the Town's computer system data will be backed up daily. Each day's work will be backed up on a flash drive daily and stored in a safe location (vault). The Town Clerk will keep a log of daily back-ups to document implementation of this policy.
- C. Oversight. The Town Manager shall review the Town Clerk's procedures and back-up log to ensure adherence to the policy.

II. Computer Access and Passwords

- A. Policy. To ensure the security, confidentiality, and privacy of individual employees' work products, it is the Town of Wayne's policy to issue passwords to individual employees that will allow them to access only their own computer work venue.
- B. Procedure. Each employee shall have her/his own restricted work area on the computer system, entitled with her/his name, which may be accessed only by that particular employee's password. Computer technicians under contract to and supervision by the Town of Wayne provide administration services to the Town of Wayne's computer system. All employee passwords shall be issued and installed by those contracted computer technicians. In addition, only Town of Wayne contracted computer technicians shall be allowed to install and maintain Town of Wayne hardware and software.
- C. Document Sharing. The Town of Wayne computer system provides a shared work area called, "MyFiles" at which any employee may create, share, and work on documents that are available to anyone with access to the Town of Wayne computer system.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

D.D. Oversight. ~~Systems Engineering, Inc~~TMAC, Inc., computer technicians, or other computer technicians contracted by the Town of Wayne, shall oversee the implementation of this policy, with the advice and consent of the Town Manager.

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III. Internet Use

- A. Policy. To ensure appropriate use of the Internet and employees' time at work, it is the Town of Wayne's policy to restrict Internet use at work for Town of Wayne work-related purposes only. The Town has adopted a policy regulating Internet and Email use by employees.
- B. Procedure. Employees shall limit their use of the Internet on the Town's computer system for purposes related only to Town of Wayne work and research.
- C. Oversight. This policy will be overseen by the Town Manager.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY
SECTION 7. DEBT/ BORROWING LIMITATION**

I. State Statute 30-A M.R.S.A §5702. Limitation

“No municipality may incur debt which would cause its total debt outstanding at any time, exclusive of debt incurred for school purposes, for storm or sanitary sewer purposes, for energy facility purposes or for municipal airport purposes to exceed 7 1/2% of its last full state valuation, or any lower percentage or amount that a municipality may set. A municipality may incur debt for school purposes to an amount outstanding at any time not exceeding 10% of its last full state valuation, or any lower percentage or amount that a municipality may set, for storm or sanitary sewer purposes to an amount outstanding at any time not exceeding 7 1/2% of its last full state valuation, or any lower percentage or amount that a municipality may set, and for municipal airport and special district purposes to an amount outstanding at any time not exceeding 3% of its last full state valuation, or any lower percentage or amount that a municipality may set; provided, however, that in no event may any municipality incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation, or any lower percentage or amount that a municipality may set.”

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II. The Wayne Board of Selectmen through this policy have set the following Debt/ Borrowing Limitations for the Town:

- Total Bonded Indebtedness for Roads shall not to exceed \$1,000,000 any fiscal year.

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III. All Bonded Debt must be approved at Town Meeting.

**TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

SECTION 78. ADOPTION/ AMENDMENTS

This policy may be amended by the Municipal Officers of Wayne, Maine at a duly warned regularly scheduled Board of Selectmen meeting at any time.

Gary Kenny

~~Carroll Paradis~~ — Stephanie Haines

~~Stephen Saunders~~ Stephanie Haines

~~Stephen Saunders~~ Peter Ault

~~Peter Ault~~ Don Welsh

Adopted this _____ day of _____, 20_____.

Attest: _____
Aaron Chrostowsky, Town Manager

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Town News – June 2015

This month the Board of Selectmen will be meeting on **June 2, June 16, and June 30** at **6:30 PM** at the Wayne Elementary School Gymnasium.

Mark your calendars! **Wayne Annual Town Meeting – Election of Officers, Tuesday June 9, 2015, 8:00 AM to 8:00 PM** at the Ladd Recreation Center; **Annual Town Meeting – Budget Meeting, Wednesday June 10, 2015, 6:00 PM** at the Ladd Recreation Center. Absentee ballots will be available at the Town Office. If you have not registered to vote, please stop by the Town Office to register to vote.

Spring is here! Our friendly neighborhood geese are back in town. In order to make them less of a nuisance, please **don't feed the geese**. If you live along the shore, consider creating buffer zone by either plant non-invasive native plants and/ or stop mowing your lawn to help prevent geese grazing on your lawn and protect water quality.

The Town's **Assessor Agent Matt Caldwell** from RJD Appraisal will be available by appointment on **Monday June 22, 2015** to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

A representative from **Senator Angus King's office** will be holding constituent service hours to hear your concerns, **Tuesday June 23, 2015** between **2:00 and 4:00 PM** at the Wayne Town Office.

In observation of **Independence Day, Friday July 3, 2015**, the Town Office will be closed. It will re-open on **Monday July 5, 2015**, during our regularly scheduled hours. The Transfer Station will be closed on **Saturday July 4, 2015**; it will reopen on **Tuesday July 7, 2015**, during regularly scheduled hours.

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	234,144.00	222,975.04	11,168.96	95.23
01 - Salaries	143,768.00	119,852.54	23,915.46	83.37
01 - Selectmen	7,162.00	4,774.80	2,387.20	66.67
05 - Town Manager	45,390.00	40,148.80	5,241.20	88.45
10 - Bookkeeper	0.00	600.00	-600.00	----
15 - Treasurer	3,000.00	2,000.00	1,000.00	66.67
20 - Tax Collector	20,050.00	18,645.40	1,404.60	92.99
25 - Town Clerk	21,216.00	19,797.96	1,418.04	93.32
30 - Office Clerk	1,000.00	0.00	1,000.00	0.00
35 - Meeting Clerk	1,179.00	0.00	1,179.00	0.00
70 - Med/Fica	7,573.00	6,530.53	1,042.47	86.23
75 - Health Insurance	31,905.00	26,901.15	5,003.85	84.32
80 - Retirement	4,430.00	0.00	4,430.00	0.00
81 - Income Protection plan	863.00	453.90	409.10	52.60
02 - Operating Expense	31,776.00	29,834.19	1,941.81	93.89
01 - Office Expense	4,000.00	5,163.34	-1,163.34	129.08
05 - Travel expenses	2,000.00	526.91	1,473.09	26.35
10 - Training Expense	4,000.00	1,556.00	2,444.00	38.90
15 - Maintenance and Repairs	1,000.00	1,465.91	-465.91	146.59
20 - Dues	4,826.00	4,973.00	-147.00	103.05
25 - Computer Repairs	2,000.00	1,055.90	944.10	52.80
30 - Computer Software	8,000.00	8,986.97	-986.97	112.34
35 - Website	750.00	750.00	0.00	100.00
40 - Town Report	1,000.00	0.00	1,000.00	0.00
45 - Sunshine Fund	200.00	124.95	75.05	62.48
50 - Tax Administration	4,000.00	5,231.21	-1,231.21	130.78
03 - Contractual	50,800.00	66,967.60	-16,167.60	131.83
01 - Legal Services	15,000.00	34,263.94	-19,263.94	228.43
05 - Audit Services	7,100.00	5,540.00	1,560.00	78.03
15 - Insurance	20,000.00	17,401.00	2,599.00	87.01
20 - Rent	6,700.00	6,656.00	44.00	99.34
25 - Copier lease	2,000.00	3,106.66	-1,106.66	155.33
05 - Utilities	2,800.00	2,338.04	461.96	83.50
01 - Telephone	2,800.00	2,338.04	461.96	83.50
65 - Unclassified	5,000.00	3,982.67	1,017.33	79.65
01 - Contigent	5,000.00	3,982.67	1,017.33	79.65
101 - Debt Service	99,000.00	37,944.00	61,056.00	38.33
15 - Debt Service	99,000.00	37,944.00	61,056.00	38.33
05 - North Wayne Road Bond	34,000.00	37,944.00	-3,944.00	111.60
15 - Old Winthrop Road Bond	65,000.00	0.00	65,000.00	0.00
102 - Elections & Hearings	3,938.00	618.31	3,319.69	15.70
01 - Salaries	1,938.00	360.00	1,578.00	18.58
41 - Elections clerk	1,800.00	360.00	1,440.00	20.00
70 - Med/Fica	138.00	0.00	138.00	0.00
02 - Operating Expense	2,000.00	258.31	1,741.69	12.92
01 - Office Expense	2,000.00	258.31	1,741.69	12.92
103 - General Assistance	5,000.00	1,384.76	3,615.24	27.70
10 - Social Services/Community Serv	5,000.00	1,384.76	3,615.24	27.70

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
103 - General Assistance CONT'D				
85 - General Assistance	5,000.00	1,384.76	3,615.24	27.70
104 - Fire Department	53,995.00	29,174.81	24,820.19	54.03
01 - Salaries	13,995.00	6,459.00	7,536.00	46.15
50 - Chief Officers stipends	6,000.00	3,999.96	2,000.04	66.67
52 - Firefighter stipends	7,000.00	2,000.00	5,000.00	28.57
70 - Med/Fica	995.00	459.04	535.96	46.13
02 - Operating Expense	40,000.00	22,715.81	17,284.19	56.79
60 - Fire Dept Operations	22,000.00	20,086.19	1,913.81	91.30
61 - Fire Communications	4,000.00	2,629.62	1,370.38	65.74
62 - Fire Capital	14,000.00	0.00	14,000.00	0.00
105 - Assessing	19,700.00	18,533.26	1,166.74	94.08
03 - Contractual	19,700.00	18,533.26	1,166.74	94.08
30 - Assessing/Mapping	14,000.00	12,833.26	1,166.74	91.67
35 - Quarterly review	5,700.00	5,700.00	0.00	100.00
106 - Animal Control	5,130.00	4,043.52	1,086.48	78.82
01 - Salaries	3,230.00	2,153.00	1,077.00	66.66
55 - Animal control officer	3,000.00	2,000.00	1,000.00	66.67
70 - Med/Fica	230.00	153.00	77.00	66.52
10 - Social Services/Community Serv	1,900.00	1,890.52	9.48	99.50
90 - Humane Society	1,900.00	1,890.52	9.48	99.50
107 - Code Enforcement	13,514.00	12,232.68	1,281.32	90.52
01 - Salaries	12,514.00	11,262.18	1,251.82	90.00
56 - Code Enforcement Officer	11,625.00	10,461.78	1,163.22	89.99
70 - Med/Fica	889.00	800.40	88.60	90.03
65 - Unclassified	1,000.00	970.50	29.50	97.05
30 - Ordinance & Mapping	1,000.00	970.50	29.50	97.05
108 - Public Safety	31,362.00	30,329.58	1,032.42	96.71
03 - Contractual	25,362.00	23,949.19	1,412.81	94.43
40 - Ambulance	9,512.00	9,512.00	0.00	100.00
45 - Sheriff Dept	4,000.00	4,000.00	0.00	100.00
50 - PSAP Dispatching	11,850.00	10,437.19	1,412.81	88.08
05 - Utilities	6,000.00	6,380.39	-380.39	106.34
20 - Street lights	6,000.00	6,380.39	-380.39	106.34
109 - Roads	318,853.00	297,915.58	20,937.42	93.43
03 - Contractual	160,603.00	157,627.24	2,975.76	98.15
55 - Parking lot Plowing	3,100.00	3,250.00	-150.00	104.84
60 - Road Plowing	152,503.00	153,236.60	-733.60	100.48
75 - Roadside mowing	4,000.00	1,140.64	2,859.36	28.52
80 - Landfill mowing	1,000.00	0.00	1,000.00	0.00
05 - Utilities	500.00	513.28	-13.28	102.66
05 - Electricity	500.00	513.28	-13.28	102.66
25 - ROADS	157,750.00	139,775.06	17,974.94	88.61
01 - Roads Administration	2,000.00	6,134.12	-4,134.12	306.71
05 - Brush/Tree removal	15,000.00	13,131.00	1,869.00	87.54
10 - Calcium chloride	9,000.00	7,121.86	1,878.14	79.13

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
15 - Sweeping	4,000.00	0.00	4,000.00	0.00
20 - Patching	5,000.00	2,177.50	2,822.50	43.55
30 - Signs	3,000.00	1,647.23	1,352.77	54.91
35 - Painting	750.00	900.00	-150.00	120.00
40 - Culverts	20,000.00	9,227.12	10,772.88	46.14
45 - Gravel	20,000.00	27,212.33	-7,212.33	136.06
46 - Winter salt	21,000.00	16,194.04	4,805.96	77.11
55 - Crack sealing	2,000.00	3,100.00	-1,100.00	155.00
70 - Grading	15,000.00	5,934.00	9,066.00	39.56
75 - Ditching	40,000.00	46,893.86	-6,893.86	117.23
80 - Catch Basin	1,000.00	102.00	898.00	10.20
110 - Transfer Station	110,959.00	105,146.63	5,812.37	94.76
02 - Operating Expense	4,000.00	3,427.25	572.75	85.68
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - Backhoe rental Transfer station	3,000.00	3,427.25	-427.25	114.24
03 - Contractual	106,959.00	101,719.38	5,239.62	95.10
65 - Transfer Station	106,959.00	101,719.38	5,239.62	95.10
111 - Outside Agencies	20,320.00	19,720.00	600.00	97.05
10 - Social Services/Community Serv	20,320.00	19,720.00	600.00	97.05
01 - Library	6,000.00	6,000.00	0.00	100.00
10 - Archival board	600.00	0.00	600.00	0.00
15 - Messenger	1,200.00	1,200.00	0.00	100.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Community Action	3,300.00	3,300.00	0.00	100.00
30 - Senior Spectrum	1,004.00	1,004.00	0.00	100.00
35 - Hospice	1,000.00	1,000.00	0.00	100.00
45 - Public Broadcasting	100.00	100.00	0.00	100.00
50 - Kennebec Mental health	1,600.00	1,600.00	0.00	100.00
60 - Red Cross	1,200.00	1,200.00	0.00	100.00
65 - Crisis Spport	416.00	416.00	0.00	100.00
94 - Winthrop Food Pantry	400.00	400.00	0.00	100.00
112 - Recreation	23,000.00	19,458.74	3,541.26	84.60
02 - Operating Expense	4,300.00	4,300.00	0.00	100.00
90 - Ladd Operational expenses	4,300.00	4,300.00	0.00	100.00
03 - Contractual	5,350.00	4,631.74	718.26	86.57
70 - Park Mowing	2,150.00	1,861.42	288.58	86.58
71 - Ladd Mowing	3,200.00	2,770.32	429.68	86.57
10 - Social Services/Community Serv	8,350.00	8,350.00	0.00	100.00
91 - Kennebec Land Trust	250.00	250.00	0.00	100.00
92 - Friends of Cobbossee Watershe	1,300.00	1,300.00	0.00	100.00
93 - Memorial Day	300.00	300.00	0.00	100.00
96 - Athletic League	500.00	500.00	0.00	100.00
97 - Andro Lake Improve Corp	1,500.00	1,500.00	0.00	100.00
98 - Andro Yacht club	500.00	500.00	0.00	100.00
99 - 30 Mile Watashed	4,000.00	4,000.00	0.00	100.00
65 - Unclassified	5,000.00	2,177.00	2,823.00	43.54
25 - Lake Protection	5,000.00	2,177.00	2,823.00	43.54

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
113 - Land and Buildings CONT'D				
113 - Land and Buildings	1,500.00	1,280.94	219.06	85.40
02 - Operating Expense	600.00	501.80	98.20	83.63
15 - Maintenance and Repairs	0.00	51.34	-51.34	----
95 - NW Schoolhouse	200.00	121.14	78.86	60.57
96 - NW Building	200.00	189.88	10.12	94.94
97 - Town House	200.00	139.44	60.56	69.72
03 - Contractual	900.00	779.14	120.86	86.57
72 - Historic Property Mowing	900.00	779.14	120.86	86.57
114 - Capital Reserves transfers	188,500.00	188,500.00	0.00	100.00
52 - CAPITAL RESERVE	188,500.00	188,500.00	0.00	100.00
02 - Fire Equipment	5,000.00	5,000.00	0.00	100.00
05 - Fire Truck	70,000.00	70,000.00	0.00	100.00
30 - Cemetery Stone Cleaning Fund	2,500.00	2,500.00	0.00	100.00
45 - Land and Buildings	10,000.00	10,000.00	0.00	100.00
50 - Road Recon. & Pav. Project	60,000.00	60,000.00	0.00	100.00
65 - Town Hall Building	15,000.00	15,000.00	0.00	100.00
70 - Village Improvement Projects	5,000.00	5,000.00	0.00	100.00
75 - Technology Replacement Plan	3,000.00	3,000.00	0.00	100.00
80 - GIS Mapping Project	18,000.00	18,000.00	0.00	100.00
115 - School RSU #38	1,774,654.00	1,633,422.17	141,231.83	92.04
60 - INTER GOVERNMENT	1,774,654.00	1,633,422.17	141,231.83	92.04
15 - RSU #38	1,774,654.00	1,633,422.17	141,231.83	92.04
116 - County Tax	197,225.98	197,225.98	0.00	100.00
60 - INTER GOVERNMENT	197,225.98	197,225.98	0.00	100.00
20 - Kennebec County Tax	179,882.30	179,882.30	0.00	100.00
21 - six month budget instl 5yr pay	17,343.68	17,343.68	0.00	100.00
117 - Cobbossee Watershed District	2,233.00	2,233.00	0.00	100.00
60 - INTER GOVERNMENT	2,233.00	2,233.00	0.00	100.00
25 - Cobbossee Watershed District	2,233.00	2,233.00	0.00	100.00
118 - Overlay	21,336.90	5,624.41	15,712.49	26.36
60 - INTER GOVERNMENT	21,336.90	5,624.41	15,712.49	26.36
30 - Overlay	21,336.90	5,624.41	15,712.49	26.36
Final Totals	3,124,364.88	2,827,763.41	296,601.47	90.51

Revenue Summary Report

Fund: 1
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	3,025,872.94	2,884,445.54	141,427.40	95.33
01 - Banking Interest	1,000.00	1,297.20	-297.20	129.72
03 - Lien costs	2,000.00	5,444.00	-3,444.00	272.20
04 - Interest on taxes	10,000.00	10,823.57	-823.57	108.24
05 - MV Agent fees	4,000.00	3,673.00	327.00	91.83
06 - IFW Agent fees	500.00	441.25	58.75	88.25
07 - Motor Vehicle excise	200,000.00	193,202.26	6,797.74	96.60
08 - Boat Excise	2,000.00	2,242.60	-242.60	112.13
09 - Vitals	250.00	493.00	-243.00	197.20
10 - Cash Short/ Over	0.00	4.00	-4.00	----
13 - Cable TV Franchise	4,300.00	4,108.78	191.22	95.55
14 - Misc revenue	10,000.00	-638.95	10,638.95	-6.39
15 - Surplus	150,000.00	0.00	150,000.00	0.00
20 - Insurance Dividends/Reimburse	0.00	1,031.00	-1,031.00	----
21 - State revenue sharing	44,079.00	35,826.94	8,252.06	81.28
25 - Tax Commitment	2,597,743.94	2,597,744.07	-0.13	100.00
26 - Supplemental Taxes	0.00	14,967.23	-14,967.23	----
27 - Payment in Lieu of Taxes	0.00	200.00	-200.00	----
28 - Tax Acquired Property Sale Pro	0.00	13,585.59	-13,585.59	----
103 - General Assistance	2,500.00	144.50	2,355.50	5.78
01 - GA Reimbursement	2,500.00	144.50	2,355.50	5.78
104 - Fire Department	0.00	74.00	-74.00	----
01 - Burning Permit	0.00	74.00	-74.00	----
105 - Assessing	30,949.94	31,097.42	-147.48	100.48
01 - Tree Growth	4,000.00	3,739.42	260.58	93.49
02 - Homestead Exemption	26,009.70	25,858.00	151.70	99.42
03 - Veteran reimbursement	900.00	1,460.00	-560.00	162.22
04 - BETE Reimbursement	40.24	40.00	0.24	99.40
106 - Animal Control	750.00	732.00	18.00	97.60
01 - Dog fees	750.00	732.00	18.00	97.60
107 - Code Enforcement	1,000.00	2,041.00	-1,041.00	204.10
01 - Building permits	1,000.00	2,040.00	-1,040.00	204.00
02 - Yard Sale Permit	0.00	1.00	-1.00	----
109 - Roads	33,292.00	30,532.00	2,760.00	91.71
01 - Local Road Assist Program	33,292.00	30,532.00	2,760.00	91.71
110 - Transfer Station	30,000.00	0.00	30,000.00	0.00
15 - Transfer from Cap. Reserve Fnd	30,000.00	0.00	30,000.00	0.00
119 - Snowmobile	0.00	589.18	-589.18	----
01 - State Reimbursement	0.00	589.18	-589.18	----
Final Totals	3,124,364.88	2,949,655.64	174,709.24	94.41

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
1. General Fund CONT.					
330-40 Retirement withholding	0.00	1,243.58	1,243.58	0.00	0.00
330-50 MMEHT with holding	0.00	4,281.65	4,534.74	253.09	253.09
400-00 Deferred Tax Revenues	168,824.22	0.00	0.00	0.00	168,824.22
Fund Balance	1,022,909.64	8,947,378.42	9,077,004.47	129,626.05	0.00 1,152,535.69
500-00 Expense control	0.00	2,926,311.25	3,230,646.54	304,335.29	0.00 304,335.29
510-00 Revenue control	0.00	3,436,890.17	3,262,180.93	-174,709.24	0.00 -174,709.24
520-00 Undesignated fund balance	1,022,909.64	2,584,177.00	2,584,177.00	0.00	0.00 1,022,909.64
2. Legd Rec Operations					
Assets	13,238.54	87,552.22	89,420.55	-1,868.33	0.00 11,370.21
199-01 Due to/from	13,238.54	87,552.22	89,420.55	-1,868.33	0.00 11,370.21
Liabilities	0.00	0.00	0.00	0.00	0.00 0.00
Fund Balance	13,238.54	89,420.55	87,552.22	-1,868.33	0.00 11,370.21
500-00 Expense Control	0.00	85,885.55	4,782.21	-81,103.34	0.00 -81,103.34
510-00 Revenue Control	0.00	3,535.00	82,770.01	79,235.01	0.00 79,235.01
520-00 Fund Balance	13,238.54	0.00	0.00	0.00	0.00 13,238.54
3. Special Revenues					
Assets	20,338.17	4,047.16	12,441.54	-8,394.38	0.00 11,943.79
120-01 No. Wayne School House KSB	1,245.57	0.00	0.00	0.00	0.00 1,245.57
199-01 Due to/from	19,092.60	4,047.16	12,441.54	-8,394.38	0.00 10,698.22
Liabilities	0.00	0.00	0.00	0.00	0.00 0.00
Fund Balance	20,338.17	38,517.56	30,123.18	-8,394.38	0.00 11,943.79
500-00 Expense Control	0.00	14,545.08	0.00	-14,545.08	0.00 -14,545.08
510-00 Revenue Control	0.00	550.00	27,038.87	26,488.87	0.00 26,488.87
521-00 Fire Ponds	1,633.00	1,633.00	0.00	-1,633.00	0.00 0.00
522-00 Comp Plan	125.00	125.00	0.00	-125.00	0.00 0.00
523-00 Perambulation	966.00	966.00	0.00	-966.00	0.00 0.00
524-00 ADA Compliance	1,450.00	1,450.00	0.00	-1,450.00	0.00 0.00
525-00 Animal Control	2,244.00	2,244.00	0.00	-2,244.00	0.00 0.00
526-00 Pandemic	5,000.00	5,000.00	0.00	-5,000.00	0.00 0.00
527-00 Conservation	812.00	812.00	0.00	-812.00	0.00 0.00
528-00 Snowmobile	0.00	0.00	0.00	0.00	0.00 0.00
529-00 Wayne Rescue	200.00	200.00	0.00	-200.00	0.00 0.00
530-00 Municipal Building	800.00	800.00	0.00	-800.00	0.00 0.00
531-00 Farmers Market	1,063.52	1,063.52	0.00	-1,063.52	0.00 0.00
532-00 Wayne History Project	3,973.42	3,973.42	0.00	-3,973.42	0.00 0.00
533-00 Andro Lake Improvements	875.54	875.54	0.00	-875.54	0.00 0.00
534-00 TOWN BOAT LAUNCH	-3,084.31	0.00	3,084.31	3,084.31	0.00 0.00
535-00 Soccer	1,714.93	1,714.93	0.00	-1,714.93	0.00 0.00
536-00 Softball	468.82	468.82	0.00	-468.82	0.00 0.00
537-00 Baseball	285.68	285.68	0.00	-285.68	0.00 0.00

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
3 - Special Revenues CONT'D					
538-00 Cemetery Lot Sales	550.00	550.00	0.00	-550.00	0.00
539-00 Community Directory	15.00	15.00	0.00	-15.00	0.00
540-00 No. Wayne School House	1,245.57	1,245.57	0.00	-1,245.57	0.00
4 - Capital Reserves					
Assets	512,999.67	751,973.73	986,264.88	-234,291.15	0.00
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFUCU - 24852-64	244,411.28	0.00	228,593.29	-228,593.29	15,817.99
199-01 Due to/from	268,563.39	751,973.73	757,671.59	-5,697.86	262,865.53
Liabilities	0.00	0.00	0.00	0.00	0.00
Fund Balance	512,999.67	1,270,671.26	1,036,380.11	-234,291.15	0.00
500-00 Expense Control	0.00	757,671.59	351.87	-757,319.72	-757,319.72
510-00 Revenue Control	0.00	0.00	1,036,028.24	1,036,028.24	1,036,028.24
520-00 Fund Balance	0.00	0.00	0.00	0.00	0.00
521-00 Transfer Station	73,572.00	73,572.00	0.00	-73,572.00	0.00
522-00 Voting Machine	6,500.00	6,500.00	0.00	-6,500.00	0.00
523-00 Roads	2,515.64	2,515.64	0.00	-2,515.64	0.00
524-00 Fire Truck	284,685.99	284,685.99	0.00	-284,685.99	0.00
525-00 Sand Salt Shed	2,918.64	2,918.64	0.00	-2,918.64	0.00
526-00 Footbridge	3,767.44	3,767.44	0.00	-3,767.44	0.00
527-00 Paving	51,855.15	51,855.15	0.00	-51,855.15	0.00
529-00 Building maintenance	152.50	152.50	0.00	-152.50	0.00
530-00 Fire Station	1,591.74	1,591.74	0.00	-1,591.74	0.00
531-00 Lord Road Paving	30,410.48	30,410.48	0.00	-30,410.48	0.00
532-00 Hardscrabble Road	2,810.53	2,810.53	0.00	-2,810.53	0.00
533-00 Lovejoy Pond Dam	18,183.53	18,183.53	0.00	-18,183.53	0.00
534-00 Land/Building	6,836.03	6,836.03	0.00	-6,836.03	0.00
535-00 Cemetery Stone Cleaning	7,400.00	7,400.00	0.00	-7,400.00	0.00
536-00 Town Office	15,000.00	15,000.00	0.00	-15,000.00	0.00
537-00 Besse Road Chip Seal	4,800.00	4,800.00	0.00	-4,800.00	0.00
5 - Trust Funds					
Assets	66,919.65	9,860.00	1,732.69	8,127.31	0.00
101-00 Jaworski Andro 45107709	1,138.40	0.00	0.00	0.00	1,138.40
103-00 Ruth Lee Andro 45107645	8,461.03	0.00	0.00	0.00	8,461.03
104-00 Ladd Worthy Poor Andro 4510761	21,088.14	0.00	0.00	0.00	21,088.14
105-00 Ladd WAFUCU 25542-ID 00	25.11	0.00	0.00	0.00	25.11
106-00 Ladd WAFUCU 25542-ID 10	14,722.12	0.00	0.00	0.00	14,722.12
107-00 Ladd WAFUCU 25542-ID 64	21,125.80	0.00	0.00	0.00	21,125.80
199-01 Due to/from	359.05	9,860.00	1,732.69	8,127.31	8,486.36
Liabilities	0.00	0.00	0.00	0.00	0.00
Fund Balance	66,919.65	1,732.69	9,860.00	8,127.31	0.00
500-00 Expense Control	0.00	1,732.69	0.00	-1,732.69	-1,732.69
510-00 Revenue Control	0.00	0.00	9,860.00	9,860.00	9,860.00

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Net	Pending Activity	Balance Net
		Debits	Credits			
5 Trust Funds CONTD						
521-00 Jaworski Fund Balance	1,138.40	0.00	0.00	0.00	0.00	1,138.40
522-00 Ladd Recreation Capital FB	35,873.03	0.00	0.00	0.00	0.00	35,873.03
523-00 Ruth Lee FB	8,461.03	0.00	0.00	0.00	0.00	8,461.03
524-00 Ladd Worthy Poor FB	21,447.19	0.00	0.00	0.00	0.00	21,447.19
Final Totals	0.00	18,727,011.62	18,727,011.62	0.00	2,365.00	2,365.00