

Town of Wayne, Maine

Board of Selectmen

**MEMBERS: Gary Kenny, Carroll Paradis, Ray Giglio,
Stephanie Haines and Stephen Saunders**

Meeting Agenda

Date: Tuesday, May 21, 2013
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 Wayne Board of Selectmen Meeting Minutes – May 21, 2013.**

MOTION: Move the Board to approve minutes of the May 21, 2013 meeting.

Warrants.

- a. Consider approving of Warrant #24.**

MOTION: Move the Board to approve Warrant #24.

Business Agenda.

- a. Review and recommend proposed changes for 2013 Annual Town Meeting Warrant to Policy regarding Tax Acquired Properties.**

MOTION: Move the Board to review and recommend proposed changes for 2013 Annual Town Meeting Warrant to Policy regarding Tax Acquired Properties.

- b. Adopt Proposed FY 2013 – 2014 Operating/ Capital Budget.**

MOTION: Move the Board to adopt Proposed FY 2013 – 2014 Operating/ Capital Budget.

- c. Sign 2013 Annual Town Meeting Warrant.**

MOTION: Move the Board to sign 2013 Annual Town Meeting Warrant.

- d. Authorize the Town Manager to sign Parks and Lots Maintenance Agreement.**

MOTION: Move the Board to authorize the Town Manager to sign Parks and Lots Maintenance Agreement.

- e. **Accept/ ratify Proposal for Financial Statement Audit from RHR Smith & Company for Fiscal Year 2012, 2013 & 2014 in the amount of \$4,800 per year.**

MOTION: Move the Board to accept/ ratify Proposal for Financial Statement Audit from RHR Smith & Company for Fiscal Year 2012, 2013 & 2014 in the amount of \$4,800 per year.

- f. **Authorize the Town Manager to sign Engagement Letter for additional audit implementation services.**

MOTION: Move the Board to authorize the Town Manager to sign Engagement Letter for additional audit implementation services.

- g. **Review and discuss draft comprehensive Town-wide financial policy.**

MOTION: Discussion

Supplements / Abatements.

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next **Select Board Meeting** is scheduled for **Tuesday, June 4, 2013 at 6:30 PM** at the Wayne Elementary School.

Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday May 7, 2013
Wayne Elementary School

The Board convened at 6:30 PM with the following members present: Ray Giglio, Stephanie Haines, Gary Kenny, Carroll Paradis, and Stephen Saunders. Aaron Chrostowsky, Town Manager and Cathy Cook, Town Clerk were present. Audience: Peter Ault, Gary Carr, Lynette Johnson, Robert Stephenson, Bridget Williams, and Donna Wolfrom.

Pledge of Allegiance

Opened Meeting – determined quorum

- a. The Board approved the meeting minutes of the April 23, 2013 Wayne Board of Selectmen meeting. (Paradis/Haines) (4/0) (Saunders was not yet present at the meeting.)
- b. The Board approved the Payables Warrant #23 in the amount of \$29,115.61. (Paradis/Giglio) (4/0) (Saunders was not yet present at the meeting.)

Business Agenda

- a. RSU # 38 Superintendent Donna Wolfrom, and Finance Manager Bridget Williams, were both present to discuss the FY 2013-2014 Budget Impact to Wayne.
- b. The Board authorized the Town Manager to sign the PSAP Call Handling Agreement. (Paradis/ Saunders) (5/0)
- c. The Board made a motion to approve the Notice of Tax Acquired Property Sale with revisions as needed by the Town Manager. (Paradis/ Saunders) (5/0)
- d. The Board authorized the Town Manager to submit a Davis Family Foundation grant on behalf of the Town for the Wayne Town House. (Paradis/Haines) (5/0)
- e. A motion was made to authorize the Town Manager to hire Sullivan Roofing Co. to replace the North Wayne Building (Old Town Office) for \$3,800 using the Land & Building Capital Reserve. (Giglio/Haines) (5/0)

Supplements / Abatements- None

Town Manager Report

Household Hazardous Waste Day

The regional one-day Household Hazardous Waste Collection Event (E-waste, outdated pharmaceuticals) will be held on Saturday May 18, 2013 between 9:00 AM to 12 Noon at the Augusta Public Works Complex located at 55 North Street in Augusta. Residents will need to contact the Wayne Town Office to pre-register.

North Wayne Building

As mentioned last week, the North Wayne Building is need of a number of repairs. The threshold has been fixed (Steve Thomas) and the spot light will be fixed this weekend (Winthrop Electric).

Fire Stations

Again as mentioned last week, both Fire Stations needed repairs to the exterior of the building. The siding and overhang have been repaired to the Wayne Fire Station (Steve Thomas). The North Wayne Fire Station will be roof will be repaired by the end of next week (Steve Thomas).

Inmate Work Crew

Next week I will schedule the Inmate Work Crew to paint the Wayne Fire Station and the Footbridge.

Next Meeting Agenda Items:

- Approve Town Meeting Warrant
- Review Amended Policy for Tax Acquired
- Review Draft Financial Policy (Investment and Fund Balance Policy)

Town Manager Schedule

| | | |
|---|--------------|-----------|
| MMA Risk Management Member Visit | May 6, 2013 | @11:00 AM |
| Transco Photocopier | May 6, 2013 | @1:00 PM |
| Treasurer and Tax Collector Annual Conference, Freeport | May 9, 2013 | |
| Maine DOT Roadway Fundamentals, Augusta | May 14, 2013 | |
| Barber Bank Foreclosure Auction | May 21, 2013 | |

Reminder Upcoming Meetings

| | | |
|------------------------------|--------------|----------|
| Budget Committee | May 6, 2013 | @6:00 PM |
| Comprehensive Plan Committee | May 15, 2013 | @6:30 PM |
| Board of Selectmen | May 21, 2013 | @6:30 PM |

Miscellaneous

- a. Requests from citizens present:
 - a. Robert Stephenson asked about the Branagan property and there was nothing to report.
- b. Requests from the members of the Board:
 - a. Gary Kenny stated the Ladd Recreation Center needed help with painting windows and inquired about the inmate work crew which has done work for the Town. The Town Manager to contact Donna Freeman.
 - b. Ray Giglio stated the outlet on the south side at the Old Town office building needs repair.
 - c. Carroll Paradis said the portable toilet has been installed by IF&W at the boat landing on Rt. #133.
 - d. The Town Manager stated he spoke with the Commodore at the Androsocoggin Yacht Club offered to cover \$1000. of the estimated cost \$2500. The Manager has since discovered there was a misunderstanding about the cost, which according to Dennis Bruen, is \$4000 more. Dennis also suggested the repair should be done in the fall when the water is at its lowest. The AYC will discuss this project at their next meeting.
 - e. Gary Kenny stated he will be absent at the next Selectboard meeting due to a work commitment.

The meeting was adjourned at 8:05 PM (Paradis/Haines) (5/0)

The next Select Board Meeting is scheduled for Tuesday, May 21, 2013 at 6:30 p.m. at the Wayne Elementary school.

Recorded by:
Cathy Cook, Town Clerk

Select board Members

Gary Kenny

Carroll Paradis

Ray Giglio

Stephanie Haines

Stephen Saunders

Town of Wayne
Policy Regarding Tax Acquired Property
TOWN OF WAYNE

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Policy – Tax Acquired Property

This policy has been prepared to address the maintenance, administration, and disposition of **Tax Acquired Property** for the Town of Wayne. It is prepared in accordance with the provisions of Title 30 Sections 1917; 2151; 2153 MRSA as amended.

ARTICLE 1. General

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1.1 Purpose: The purpose of the Policy is to establish and dictate a procedure whereby real estate property, acquired in accordance with Title 36 MRSA Sections 942 and 943 as amended, shall be ~~managed~~maintained, administered and disposed of by the Town of Wayne.

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1.2 Definitions:

—For the purposes of this policy, the following definitions shall be observed in the construction of this policy.

1.2.1 "Foreclosed Tax Lien": shall mean a tax lien mortgage that has automatically foreclosed Pursuant to 36 MRSA Section 942 and 943.

1.2.2 "Just Value for the Current Year and Past Year Taxes not Assessed" shall mean the amount of taxes that would have been assessed to the property had it not been owned by the municipality on April 1st of the year in which it is sold by the municipality. Note: the purpose of this definition is to recover for the municipality those taxes which would have been assessed to the property if it had been privately owned on April 1st in the year in which it is sold. These taxes would be lost under current law if the municipality sells tax acquired property after April 1st.

1.2.3 "Land or Lands" shall mean that portion of the physical surface of the earth either natural, or modified by man to a permanent or semi-permanent site, and all natural or manmade resources therein and thereon. For the purposes of the Policy, land shall be commonly referred to as real estate property as cited below.

1.2.4 "Mail": shall mean both regular, first mail and certified, ~~first-class mail~~, return receipt requested, posted at any U.S. Post Office, postage prepaid.

1.2.5 "Manufactured Real Estate Property" shall mean any structure, building or dwelling, the same being constructed or fabricated elsewhere and transported, in whole or in part, to and placed, set or installed permanently or temporarily upon land within the municipality. For the purpose of the Policy, manufactured real estate property shall be commonly referred to as real estate property as cited below.

1.2.6 "Minimum bid Price" shall mean the amount of all outstanding taxes assessed upon the subject real estate property, together with a just value for the current year property tax not yet committed in the event the transfer of title occurs after March 31, and together with all lien and deed recording fees, property casualty and liability insurance costs, costs of public sale, including notice and advertisement charges, and all other related costs including personnel costs incurred by the Town.

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1.2.6-7 "Municipality" shall mean the Town of Wayne, Maine.

1.2.7-8 "Municipal Officers" shall mean the Board of Selectmen of the Town of Wayne, Maine.

1.2.8-9 "Prior Owner" shall mean the person or persons, entity or entities, heirs or assigns to whom the property was most recently assessed for municipal taxes.

1.2.9-10 "Quit Claim Deed": shall mean a signed, legal instrument releasing the municipality's right, title or interest in real estate property, acquired by virtue of foreclosed tax liens, to an individual or individuals, entity or entities without providing a guarantee or warranty of title to same.

1.2.10-11 "Real Estate Property" shall mean all land or lands, and all structures, buildings dwellings, tenements and hereditaments, including manufactured real estate property, located or relocated upon any land or lands connected therewith and all rights thereto and interests therein.

1.2.11-12 "Tax-Acquired Property": shall mean that real estate property acquired by the municipality by virtue of a foreclosed tax lien as cited above.

1.2.12-13 "Tax Lien" shall mean the statutory lien created by 36 MRSA Section 552.

ARTICLE 2. MANAGEMENT AND ADMINISTRATION OF TAX ACQUIRED PROPERTY

2.1 Management

—Following statutory foreclosure of a tax lien mortgage, title to the real estate property automatically passes to the municipality. The management of this property rests exclusively with the municipal officers, subject to the provisions of state statutes and local municipal ordinances and regulations.

2.1.1 The municipal officers may obtain fire loss insurance for tax-acquired property, with a structure or building thereon, in a dollar value not less than all outstanding taxes, liens, costs and other attendant expenses.

2.1.2 The municipal officers shall determine when and if any occupants of tax-acquired property shall vacate same.

2.1.3 The municipal officers shall determine whether a tax-acquired property is to be retained for municipal use or disposed of in accordance with the provisions of this Policy.

2.1.4 Should the municipal officers determine that tax-acquired property shall be retained for use by the municipality, the municipal officers at their own discretion may pursue an action for equitable relief in accordance with the provisions of Title 36 Section 946, MRSA, as amended, as a means of securing a clear title to the property.

2.1.5 The municipal officers may charge a monthly rental fee to any and all occupants of tax-acquired property. Should a rental fee be charged, the municipal officers shall obtain general liability insurance coverage for the rented tax-acquired property.

~~2.1.5-6~~ The municipal officers may, in the event that the property be vacated for sixty consecutive days, obtain general liability insurance coverage for the tax-acquired structures.

~~Article 3. Disposition of Tax-Acquired Property~~ **ARTICLE 3. DISPOSITION OF TAX ACQUIRED PROPERTY**

3.1 Disposal

—Should the municipal officers determine that title to tax-acquired property be relinquished rather than retained by the municipality, the following shall be observed.

~~3.1.1 The municipal officers shall solicit public bids for the sale of the tax-acquired property and shall receive, open and read aloud submitted bids during the first regularly scheduled Selectmen's Meeting in June following foreclosure of the tax lien.~~
The municipal officers shall solicit public bids for the sale of the tax-acquired property and shall receive, open and read aloud submitted bids at a public meeting.

-3.1.2 The municipal officers shall send notice of the impending sale, via mail only, to any and all prior owners of said property and abutting property owners. Such notification shall be made at least 45 days prior to the scheduled sale. The said prior owner may redeem the property within the 30 days immediately following notification with full payment of all outstanding taxes, including a just value for the current year tax and past years' taxes not assessed, liens, interest and all costs including, but not limited to notice and insurance costs.

-3.1.3 The municipal officers shall cause a public notice of the impending sale of tax-acquired property to be posted within the town office, and to be advertised for two

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successive weekends in the Kennebec Journal and the Lewiston Sun Journal, the last notice to be published at least seven days prior to the advertised sale date.

3.1.4 The municipal officers shall require the following for proper submission:

a. A bid sheet containing a full description (Map and Lot #) of the property being bid upon, and the bid price in U.S. currency.

b. A certified cashier's check or postal money order, in an amount not less than 10 % of the bid price, shall be included as a deposit on the bid. Failure to submit a deposit shall cause the bid to be automatically rejected.

~~3.1.5 The municipal officers shall require that those bid items cited above be sealed in a single plain envelope marked only "Tax-Acquired Property Bid" on the exterior and either be hand delivered to the municipality, or, if mailed, to be enclosed within a second envelope addressed to the Board of Selectmen, Town of Wayne, R.F.D. 1, Box 515, Wayne, Maine 04284. All bids must be received by the municipality no later than 7 p.m. D.S.T. on the date that the bids shall be opened or read.~~

The municipal officers shall require that those bid items cited in 3.1.4, subsections a and b, be sealed in a single plain envelope marked only "Tax-Acquired Property Bid" and property parcel identification on the exterior and either be hand delivered to the municipality, or, if mailed, to be enclosed within a second envelope addressed to the Board of Selectmen, Town of Wayne, Maine. The municipality must receive all bids by expressed date outlined in bid notice.

-3.1.6 The municipal officers shall not accept any bid for a dollar amount less than the total outstanding taxes, including just value for current year and past years' taxes not assessed, liens, interest and all costs, including, but not limited to, public notice fees and insurance costs, amount to be stated when public notice is given. Acceptance of a lesser amount can only be approved by the voters at a town meeting. In the case of unbuildable lots which have been for sale for more than one year, a minimum bid amount less than that specified by this policy may be accepted by the ~~selectmen~~ municipal officers.

-3.1.7 The municipal officers shall retain the right to accept or reject any and all bids submitted, and shall cause the same disclaimer to be noted in any public notice soliciting bids in accordance with the Policy. Should the municipal officers reject all bids, the property may be offered again for public sale without notice to any prior owner or owners.

3.1.8 Should there be no successful bidder, the municipal officers may retain or dispose of said property on such terms and conditions as they deem advisable, such authority to ~~give selectmen~~ municipal officers the choice of several procedures including use of sealed bids, open auction, or closed sale.

3.1.9 The municipal officers shall notify, via mail, any successful bidder.

3.1.10 The municipal officers shall, as a credit to payment, retain the submitted bid price deposit of any successful bidder, and shall return all other submitted deposits.

3.1.11 The municipal officers shall require payment in full, from any successful bidder within 30 calendar days following date when bids are opened and read (see 11 for exception). If the deed isn't transferred by April 1st, the Town reserves the right to assess next year's property taxes. Should the bidder fail to pay the full balance, the municipality shall retain the bid price deposit and title to the proffered property.

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3.1.12 The municipal officers may, subject to a show of good faith on the part of the bidder, extend the time limit a one-time-only additional 20 days in which full payment must be received.

3.1.13 The municipal officers shall issue only a Municipal Quit Claim Deed to convey title to tax-acquired property.

3.1.14 The successful bidder shall be responsible for the removal of any and all occupants of purchased tax-acquired property and shall, in writing, forever indemnify and save harmless the municipality from any and all claims arising out of the sale of the tax-acquired property by the occupants of the purchased property, their heirs or assigns.

~~Article 4 - Construction~~ **ARTICLE 4. WAIVER OF FORECLOSURE OF TAX LIEN.**

The municipal officers, upon request of the Treasurer, may allow the Treasurer to waive foreclosure of a tax lien on a specified property for a specified tax year, with reference to the Tax Lien Certificate recorded in the Kennebec County Registry of Deeds, in circumstances where the municipal officers determines it is in the best interest of the Town to waive foreclosure because of the risk of owning the property outweighs the tax obligations on it, or would be greater then the property valuation.

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~~4.1 Severability~~ **ARTICLE 5. SEVERABILITY**

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~~Article 5 - Adoption~~ **ARTICLE 6. ADOPTION**

~~This policy is-~~ may be amended ~~adopted~~ by the undersigned and voted on annually at Town Meeting: the Municipal Officers of Wayne.

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Linda Kindig, Chairman of Selectmen
Gary Kenny, Chair, Board of Selectmen

Stanley Davis, Deputy Chairman of Selectmen
Carroll Paradis, Vice-Chairman, Board of Selectmen

Cynthia Pettengill, Selectwoman
Ray Giglio, Selectmen

Peter Ault, Selectman
Stephen Saunders, Selectmen

James Turner, Selectman
Stephanie Haines, Selectmen

2/26/96

As agreed to at Selectmen's Meeting on March 4, 1996

Town of Wayne, Maine

Policy Regarding Tax Acquired Property

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Town of Wayne, Maine
Policy Regarding Tax Acquired Property

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Town of Wayne, Maine
Policy Regarding Tax Acquired Property

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3.1.4 The municipal officers shall require the following for proper submission:

- a. A bid sheet containing a full description (Map and Lot #) of the property being bid upon, and the bid price in U.S. currency.
- b. A certified cashier's check or money order, in an amount not less than 10% of the bid price, shall be included as a deposit on the bid. Failure to submit a deposit shall cause the bid to be automatically rejected.

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Town of Wayne, Maine
Policy Regarding Tax Acquired Property

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3.1.14 The successful bidder shall be responsible for the removal of any and all occupants of purchased tax-acquired property and shall, in writing, forever indemnify and save harmless the municipality from any and all claims arising out of the sale of the tax-acquired property by the occupants of the purchased property, their heirs or assigns.

ARTICLE 4. WAIVER OF FORECLOSURE OF TAX LIEN

The municipal officers, upon request of the Treasurer, may allow the Treasurer to waive foreclosure of a tax lien on a specified property for a specified tax year, with reference to the Tax Lien Certificate recorded in the Kennebec County Registry of Deeds, in circumstances where the municipal officers determines it is in the best interest of the Town to waive foreclosure because of the risk of owning the property outweighs the tax obligations on it, or would be greater than the property valuation.

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Severability is intended throughout and within the provisions of this Policy. Should any provision, including

Town of Wayne, Maine
Policy Regarding Tax Acquired Property

interalia any exceptions, part, phrase or term, or the application thereof to any person or circumstances be held invalid, the application of other provisions of this Policy shall not be affected thereby and the validity of the Policy in any and all other respects shall not be adversely affected.

ARTICLE 6. 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, Chair, Board of Selectmen

Carroll Paradis, Selectmen

Ray Giglio, Selectmen

Stephen Saunders, Selectmen

Stephanie Haines, Selectmen

**Town of Wayne
Parks and Lots Maintenance Agreement**

One year contract extension for Clean Up, Branch Removal, Mowing, and Trash Removal for 2013.

Work Specifications:

1. Areas to be maintained are as follows: Memorial Park, Roderick Park, Job Fuller Park, the Mill Stream Lot, Town House, Traffic Island (intersection of Main Street/ old Winthrop Road) and the Town Office area beside the North Wayne Dam.
2. The Contractor agrees to do a "Spring Clean-up" of all areas named in (1) above. Clean up includes limbing, pruning and removal of any trees, limbs or brush damaged or fallen during the winter, and raking of grass areas as needed to remove excess sand, trash and other debris prior to the first mowing.
3. The Contractor agrees to mow and trim all grass in the areas named in (1) above. Mowing will begin on or about April 20th each year and continue until November 1st, or until mowing is no longer required. Mowing shall be done not less than once every ten (10) days, and more frequently during the peak-growing season. The parks will be in optimal condition for Memorial Day. The Town Manager shall make that determination if ever there is question about when to mow.
4. The Contractor agrees to remove limbs, brush, trash and other debris that appears between mowing's. Waste material will be taken to the Readfield Transfer Station or other appropriate location. The Contractor agrees to empty weekly and occasionally clean the trash barrels at the Mill Pond and the Town office through the contract season.
5. The Contractor is not an employee of the Town. The Contractor agrees to hold the Town harmless from all claims arising from the performance of tis contract. The Contractor will provide the Town with a current certificate of liability insurance for at least \$400,000, and appropriate workers compensation documentation prior to the first contract payment.
6. The Contractor is responsible for providing all necessary equipment; fuel and supplies (including can liners) required fulfilling contract specifications.
7. Upon the submission of an invoice, the Town agrees to pay the Contractor in 6 equal installments from mid-May until mid-October of each contract year.
8. If the Wayne Selectmen or the Town Manager determines the work has not been done in an acceptable manner, the Town shall inform the Contractor of the problem and allow three business days for correction of any deficiencies. If the Contractor fails to correct the situation with that time, or upon recurrence of the problem, the Selectmen may terminate the contract.
9. No one under 16 years of age may operate power driven machinery.
10. Sealed bids must be received at the Wayne Town Office, 3 Lovejoy Pond Road, Wayne, ME 04284 by 2 P.M. on March 29, 2010, at which time the bids will be publicly opened. The bids will be reviewed for contract award at the selectmen's meeting March 30, 2010. Selectmen reserve the right to accept or reject any bids.
11. All bidders must be complete this sheet and return it in a sealed envelope marked on the outside: "Bid for Parks."

Contract Amount:

For 2013 Season \$2,650.00

We have read the Maintenance Agreement for the Wayne Parks / Lots and agree to the work described for the above listed amounts.

For Contractor:

For Town of Wayne:

Date: _____

Date: _____

PROPOSAL

FOR

FINANCIAL STATEMENT AUDIT

TOWN OF WAYNE



Proven Expertise & Integrity

PROPOSAL FOR
FINANCIAL STATEMENT AUDIT

TOWN OF WAYNE

SUBMITTED BY:

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
3 OLD ORCHARD ROAD
BUXTON, MAINE 04093
MARCH 27, 2013

(207) 929-4606 or (800) 300-7708 Extension 27

CONTACT:

RON H.R. SMITH, CPA, CFE

www.rhrsmith.com

Table of Contents

| | |
|------------------------------------|----|
| LETTER OF TRANSMITTAL | 2 |
| BACKGROUND AND EXPERIENCE..... | 3 |
| History | 3 |
| Organizational Size and Structure | 3 |
| Firm Experience | 3 |
| Service Capabilities | 4 |
| Quality Control | 5 |
| Independence and Quality Assurance | 5 |
| Staff Continuity | 5 |
| AUDIT TEAM..... | 6 |
| References | 6 |
| AUDIT PROCEDURES..... | 10 |
| General Audit Approach | 10 |
| Scope of Work | 11 |
| Milestones | 14 |
| COMPENSATION..... | 15 |
| Estimate of Hours | 15 |
| Pricing | 15 |
| Other Services | 15 |
| QUALITY CONTROL LETTER..... | 16 |
| GOVERNMENTAL CLIENT LIST..... | 17 |



Proven Expertise and Integrity

March 27, 2013

Aaron Chrostowsky
Town Manager
Town of Wayne
PO Box 400
Wayne, Maine 04284

Dear Mr. Chrostowsky:

Thank you for giving us the opportunity to submit the following proposal to provide the audit for the Town of Wayne. Information you requested about our firm and the services we provide is enclosed.

We propose to audit the financial statements of the Town of Wayne for the years ending June 30, 2012, 2013 and 2014. We will conduct the audits to satisfy the requirements of the State of Maine Department of Audit, Title 30-A, M.R.S.A. §5823 and all other applicable State and Federal laws. We will conduct the audits in accordance with generally accepted auditing standards.

RHR Smith & Company specializes in governmental audits, serving over 25% of Maine's municipal, county and tribal governments, as well as utilities, schools and nonprofit corporations. We have included a list of our current governmental clients.

Our unique and innovative approach builds client relationships based on a shared understanding of your entire organization and its needs, making the audit report integral to organizational education and improvement. Selecting RHR Smith & Company as your independent accounting firm will give you access to talented, experienced professionals who will meet all your audit and accounting needs and be valuable resources to the Town of Wayne.

Please do not hesitate to call if you have any questions about this proposal and our services. We welcome the opportunity to meet with you and your staff.

Very Best,

A handwritten signature in black ink, appearing to read 'Ron', written in a cursive style.

Ron H.R. Smith, CPA, CFE
Principal

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

BACKGROUND AND EXPERIENCE

History

The firm of RHR Smith & Company, Certified Public Accountants was formed by Ronald H. R. Smith in 1997. Since August of 2001, Ron Smith has been the sole shareholder of the Company. It is a Maine based firm headquartered in Buxton and holds its License to practice in the states of Maine, New Hampshire, Vermont and Massachusetts. Together, Ronald H. R. Smith, CPA, CFE and his staff have over 100 years combined experience providing professional accounting, auditing, consulting, and other internal control and financial services.

Organizational Size and Structure

The firm is a professional corporation, and has a total of 15 employees. Audit opinions are prepared and issued by Ronald H. R. Smith, CPA, Christina M. Smith, CPA, Bruce R. Nadeau CPA, and Charemon A. Davis, CPA. Professional accounting and auditing experience is provided by a staff of 14 accountants including four certified public accountants, and three master level accountants.

Firm Experience

RHR Smith & Company currently conducts over 200 audits for government and nonprofit audit clients of various sizes and complexity, primarily located in Maine. These clients are served by the 14 staff people working in the government audit division, with all work overseen by the Managing Partner, Ronald H. R. Smith, CPA, CFE.

The reports prepared for current clients are classified below:

| <u>Type</u> | <u># Clients</u> |
|-------------------|------------------|
| GAAS (Standard) | 124 |
| Single Audit | 45 |
| GAS (Yellow Book) | 22 |
| CAFR | 6 |
| MAAP | 5 |
| Other | 8 |

A list of all our governmental clients is included in the appendix of this document.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
BACKGROUND AND EXPERIENCE

Service Capabilities

The firm specializes in the area of governmental and nonprofit accounting and auditing. Within this field, the following services are provided:

- Reporting on financial statements in three capacities:
 - Audit
 - Review
 - Compilation
- Compliance auditing to meet federal and state requirements.
- Preparation of financial statements
- Professional assistance with design and implementation of :
 - Accounting systems
 - Internal control systems
 - Electronic data processing systems
 - IRS Section 125 plans
- Assistance with and consulting on:
 - Budgeting, forecasts, and cash flow analyses
 - Tax and bond anticipation requests
 - Lease and bargain purchase financing
 - GFOA Comprehensive Annual Financial Reports
- Other non-attest accounting and consulting services
- Free client training workshops

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
BACKGROUND AND EXPERIENCE

Quality Control

As a member requirement of the American Institute of Certified Public Accountants, the firm is enrolled in the Peer Review Program. Under this program, our firm is required to be audited every three years by another firm of similar size that is independent of our firm. The report from our most recent Peer Review is included in this document.

RHR Smith & Company also maintains a very structured internal quality control system designed to meet the standards of the American Institute of Certified Public Accountants.

Independence and Quality Assurance

Our firm adheres to the most rigid standards, including those of the U.S. Government Accountability Office, in ensuring independence and avoiding any real or apparent conflict of interest. We have policies outlining detailed processes for making determinations regarding independence, and conduct extensive training in making those determinations. Staff reviews all firm engagements periodically to evaluate the potential for conflict and provides statements regarding any prior or current relationships with clients.

As to this engagement, we are independent from the Town of Wayne. Except for nonattest accounting services provided in the past, no professional relationship exists between our firm and employees or agencies affiliated with the Town of Wayne.

The Engagement Partner is responsible for ensuring that all personnel assigned to the Town's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Staff Continuity

RHR Smith & Company is proud of the experience and longevity of our employees and we take our commitment to audit quality and continuity seriously. We rarely find it necessary to reassign team members during an engagement. If we conduct your audit for several years, we may change members of the audit team to ensure independence and quality control. Any staff changes made during an audit are discussed with client management. Staff turnover is low, with one auditor leaving the company in the past three years.

RHR SMITH & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

AUDIT TEAM

The following table shows the audit team selected for the Town of Wayne, along with their respective roles.

| NAME | TITLE | ROLE & RESPONSIBILITY |
|-----------------------------|---------------------------|--|
| Ronald H.R. Smith, CPA, CFE | Managing Partner | <i>Engagement Partner:</i> Oversees audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed. |
| Charemon A. Davis, CPA | Senior Auditor | <i>Audit Supervisor:</i> Coordinates engagement staff, plans audit including type and level of test work, coordinates field work, assesses need for accounting work to be audit-ready, coordinates financial statement preparation. |
| Christopher J. Backman | Senior Accountant/Auditor | <i>Audit Manager:</i> Implements work plan, supervises and reviews field work, coordinates with client, conducts tests of controls |

References

Ruth Cushman
 Town Manager
 Town of Jay
 340 Main Street
 Jay, Maine 04239

(207) 897-6785

Gene Skibitsky
 Town Manager
 Town of Dixfield
 P.O. Box 808
 Dixfield, Maine 04224-0808

(207) 562-8151

Joel E. Downs
 Finance Director
 Town of Kennebunk
 1 Summer Street
 Kennebunk, Maine 04043

(207) 985-2102

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT TEAM

RONALD H.R. SMITH, CPA, CFE
NORTH YARMOUTH, MAINE
MANAGING PARTNER

SUMMARY

Twenty three years of public accounting experience. Specific expertise in the auditing, computer consulting, internal control testing, and other numerous financial tasks of governmental and nonprofit clients.

PROFESSIONAL HISTORY

1997 - Principal, RHR Smith & Company, Certified Public Accountants.
1989 - Senior Audit and Accounting Manager with Ron L. Beaulieu & Company,
Certified Public Accountants, Portland, Maine.

EDUCATION

Saint Joseph's College, Standish, Maine - B.S. in Accounting 1988.

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants, the US Government Accountability Office and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number CP 2285.
Certified Fraud Examiner – Credential Number 158186

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Member of the Association of Certified Fraud Examiners

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT TEAM

CHAREMON A. DAVIS, CPA
CHERRYFIELD, MAINE
SENIOR AUDITOR

SUMMARY

Twenty three years of public accounting experience. Specific expertise in auditing, computer consulting, internal control testing, accounting and other financial processes related to the needs of governmental and nonprofit clients.

PROFESSIONAL HISTORY

2002 Senior Auditor, RHR Smith & Company, Certified Public Accountants.
2000-2002 Principal, Charemon Willey Staples, Certified Public Accountant
1997-1999 Principal with Hollingsworth & Willey, Certified Public Accountants, Bangor, Maine.
1989 - 1997 Auditor, Brantner & Thibodeau, Certified Public Accountants, Bangor, Maine

EDUCATION

University of Maine at Machias, Machias, Maine - B.S. in Accounting 1989.

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants, the US Government Accountability Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number CP 2612.

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants.
- Member of the American Institute of Certified Public Accountants.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT TEAM

CHRISTOPHER J. BACKMAN, M.B.A.
BOWDOINHAM, MAINE
SENIOR ACCOUNTANT

SUMMARY

Eight years of public accounting experience. Specific expertise in auditing, computer consulting, internal control testing, accounting and other financial processes related to the needs of governmental and nonprofit clients.

PROFESSIONAL HISTORY

2003 Senior Accountant, RHR Smith & Company, Certified Public Accountants.
1991 - 2003 Business Owner, I & R Associates

EDUCATION

Thomas College Waterville, Maine - MBA 2007
St. Michael's College, Winooski, Vermont – BS in accounting 1991.

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - Expected to be received in fall of 2013

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT PROCEDURES

General Audit Approach

We believe the audit process should be an integral part of how a government entity can achieve organizational improvement. An audit can reveal opportunities to improve internal processes and controls, enhance accuracy and efficiency, and increase understanding about the financial position of the entity.

Our technical approach is to use audit programs to direct and document the audit. Auditors use programs to determine the level of examination needed, guide thorough conversations with management, document procedures and tests of controls, and gather valuable information during the audit.

All our audit processes are customized, meaning our specific approach is unique to each client. This is a necessity when working with towns of every imaginable size, level of wealth and sophistication, scope of public services and programs, staff experience, and history.

We view our engagements as an ongoing professional relationship, and your auditor and other professionals at our firm will be available to assist with consultation, accounting and other services throughout the year.

Your audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants. The audits will also be conducted to satisfy the requirements of the Maine Department of Audit and Title 30-A M.R.S.A. section 5823. The audits will include financial and compliance reviews of all major accounts and funds of the municipality. Financial statements and schedules will be prepared from the Town's internal financial statements as of June 30. The financial statements will be presented in accordance with generally accepted accounting principles. All required footnote disclosures will also be included.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT PROCEDURES

Scope of Work

The objective of our audits is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. We will also perform and report on any other procedures necessary to comply with appropriate auditing standards. Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America. They will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Our audit will include obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements. We use a risk-based approach to determine which laws and regulations to test, which includes the use of interactive audit software which allows us to design our field work and tests based on individual client structure, individual needs, and real time information as we progress. This program's ability to adjust audit designs will indicate additional test work that may be needed based on level of risk.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT PROCEDURES

We will express an opinion on the fair presentation of the Town's basic financial statements taken as a whole, which will include individual fund statements, and supporting schedules, in conformity with generally accepted accounting principles and procedures applicable to government units.

In connection with the examination of the records and financial statements, we will review the system of internal control, operating procedures, and compliance with the budgetary and legal requirements by the Town. The review of the internal controls will include an annual review of the related processing controls within the Town's operations, to include developing an understanding of policies involving security, documentation, controls and data retention, and testing adherence to those policies. The approach we use includes staff interviews, and completing and examining questionnaires.

An audit is not designed to provide assurance on internal controls or legal and regulatory compliance or to identify deficiencies in those controls and compliance. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We will perform certain limited procedures involving required supplementary information required by GASB, according to generally accepted auditing standards.

The Engagement Partner, Audit Supervisor and Audit Manager are available to coordinate with Management regarding scheduling and planning the audit, understanding the control environment, and discussing any management issues that may arise during the audit. The Auditor will issue a letter to Management listing problem areas and suggested improvements. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT PROCEDURES

Engagement Outline

The engagement will include the following:

1. Audit plans developed and reviewed with the Town's Chief Financial Officer and appointed staff, and cognizant federal agencies if necessary.
2. Audits of the Town's basic financial statements in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB).
3. Financial and compliance audits of all accounts and funds of the Town.
4. Entrance, exit and progress conferences.
5. Preparation of financial statements and required supporting schedules. Assistance with review and update of fixed assets calculations and updates. Assistance with GASB 45 compliance, and the implementation of future GASB statements.
6. Review and discussion with management of financial statements and supporting schedules.
7. Presentation of Management Letter

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT PROCEDURES

Milestones

1. *Preliminary Work:* Preliminary audit work and audit planning will be conducted as soon as possible, based on discussions with Management at an entrance conference conducted at the onset of the engagement.
2. *Planning:* An audit plan will be provided at a progress conference with key personnel before field work begins. A list of schedules to be prepared by the Town of Wayne will be provided.
3. *Field Work:* Field work will be completed within two weeks of onset.
4. *Audit:* An entrance conference with key personnel to commence year end audit work will be conducted as soon as possible after the execution of the contract. Town personnel will prepare trial balances and supplemental schedules by the first day of field work, and will make recommendations, revisions and suggestions on the draft reports within 5 business days of receiving them.

Audited Basic Financial Statement Package

- Draft set of financial statements and adjusting entries delivered within 30 days of the completion of field work.
- Six (6) signed and bound copies including independent auditors' report and basic financial statements, 1 unbound report, with all the above mentioned reports for the Town, delivered within two weeks of the Town's approval of the draft. Electronic copies of auditor's reports and financial statements will be provided.

Management Letter

- A detailed letter listing items which go beyond the entity's internal control structure. These items deal with operational and administrative efficiencies and other items of perceived benefit to the Organization. A draft of the letter will be presented at the exit interview at the conclusion of the audit. Six (6) hard copies and one (1) electronic copy will be provided.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

COMPENSATION

Estimate of Hours

| STAFF | PREPARATION OF FINANCIAL STATEMENTS | AUDIT OF FINANCIAL STATEMENTS | TOTAL HOURS |
|--------------------|---|-------------------------------------|----------------|
| Engagement Partner | 2 | 4 | 6 |
| Senior Accountants | 8 | 22 | 30 |
| Staff Accountants | 4 | 12 | 16 |
| TOTAL | 14 | 38 | 52 |

Pricing

AUDIT PRICE WILL NOT EXCEED \$4,800

This price is in effect for three years.

Our price includes travel and all out of pocket expenses related to the audit, and all client communications related to the audit.

The above fee and proposed timeline is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate and delivery date before we incur the additional costs.

Other Services

The professionals at RHR Smith and Company can assist the Town of Wayne with the implementation of GASB 34. Scope of services and rates will be determined after discussions with management.

Hourly rates for accounting services beyond the scope of the audit through non-attest engagements:

- Management Advisory and Consulting: \$125 to \$150 (Principal)
- Accounting Services: \$100 to \$125

Hourly rates are based on the level of expertise required and are subject to change.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
QUALITY CONTROL LETTER (PEER REVIEW)

Bruce D. Norling, CPA, P.C.

System Review Report

May 25, 2012

To the Owner
RHR Smith & Company, CPAs
and the Peer Review Committee of the NEPR

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs in effect for the year ended September 30, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs in effect for the year ended September 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. RHR Smith & Company, CPAs has received a peer review rating of *pass*.

Bruce D. Norling, CPA, P.C.

410 Boston Post Road, #24 • Sudbury, MA 01776 • (978) 443-9114

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
GOVERNMENTAL CLIENT LIST

Governments and Governmental Organizations

| | |
|---|--|
| Acton, Town of | Fair Haven, Town of (VT) |
| Androscoggin, County of | Fairfield, Town of |
| Auburn Housing Authority | Farmington, Town of |
| Baring Plantation | Ferrisburgh, Town of (VT) |
| Berlin, Town of (VT) | Franklin County Unorganized Territories |
| Berwick, Town of | Franklin, County of |
| Brooks, Town of | Freedom, Town of |
| Brownfield, Town of | Fryeburg, Town of |
| Buckfield, Town of | Gouldsboro, Town of |
| Bucksport, Town of | Grand Isle, Town of |
| Burnham, Town of | Gray, Town of |
| Buxton, Town of | Harrington, Town of |
| Carmel, Town of | Harrison, Town of |
| Carrabassett Valley Sanitary District | Hartford, Town of |
| Carrabassett Valley, Town of | Houlton, Town of |
| Casco Bay Island Transit District | Hudson, Town of |
| Casco, Town of | Industry, Town of |
| Casco-Naples Transfer Station | Jay, Town of |
| Central Penobscot Solid Waste | Jonesboro, Town of |
| Chelsea, Town of | Kennebec, County of |
| Cherryfield, Town of | Kennebunk, Town of |
| Chesterville, Town of | Killington, Town of (VT) |
| Chittenden County Transportation Authority (VT) | Kittery, Town of |
| Coplin Plantation | Lake Region Bulky Waste Facility |
| Corinth, Town of | Lamoille County Planning Commission (VT) |
| Cumberland County DA - Extradition | Lebanon, Town of |
| Cumberland, County of | Lewiston Housing Authority |
| Cutler, Town of | Limerick, Town of |
| Damariscotta, Town of | Lincoln Plantation |
| Dayton, Town of | Livermore Falls - Jay Sewerage Treatment |
| Deblois, Town of | Livermore Falls, Town of |
| Denmark, Town of | Livermore, Town of |
| Dixfield, Town of | Lyman, Town of |
| Eliot, Town of | Madawaska, Town of |
| Embden, Town of | Magalloway Plantation |
| Eustis, Town of | Manchester Sanitary District |
| | Manchester, Town of |

Marshfield, Town of
Meddybemps, Town of
METRO (Greater Portland Transit District)
Milbridge, Town of
Milford, Town of
Monroe, Town of
Morrill, Town of
Mount Vernon, Town of
Naples, Town of
New Sharon, Town of
New Vineyard, Town of
Newcastle, Town of
Newry, Town of
Norridgewock, Town of
North Berwick Sanitary District
North Berwick, Town of
Oakfield, Town of
Old Orchard Beach, Town of
Otisfield, Town of
Oxford County Unorganized Territory
Oxford, County of
Palermo, Town of
Penobscot, County of
Penobscot, County of-Unorganized Territories
Phillips, Town of
Pittsfield, Town of
Poland, Town of
Rangeley, Town of
Readfield, Town of
Rome, Town of
Rumford, Town of
Sabattus, Town of
Sangerville, Town of
Sidney, Town of
Somerset, County of
Somerset, County of- UT
South Berwick Sewer District
South Burlington, City of (VT)
Starks, Town of
Steuben, Town of
Stonington Sanitary District
Stonington, Town of
Strong, Town of
Temple, Town of

Topsham Sewer District
Two Bridges Jail Authority
Two Rivers-Ottawaquechee Regional Commission (VT)
Union, Town of
Unity Township
Unorganized Territories- Maine Dept of Audit
Van Buren, Town of
Veazie, Town of
Vermont Agency of Transportation
Waldoboro, Town of
Warren, Town of
Waterboro, Town of
Wayne, Town of
Wells, Town of
Wesley, Town of
Whitneyville, Town of
Winthrop, Town of
Wiscasset, Town of

Schools

Kittery School Department
Milford School Department
Winthrop Public Schools
Regional School Unit # 13
Regional School Unit No. 37
Regional School Unit No. 38
Regional School Unit No. 44
Regional School Unit No. 52
Regional School Unit No. 53
Regional School Unit No. 55
Regional School Unit No. 6
Regional School Unit No. 61
Regional School Unit No. 72
Regional School Unit No. 78
South Burlington School District (VT)
Windsor Northwest Supervisory Union (VT)

Tribal Government

Aquinnah Wampanoag Tribal Housing (MA)
Aroostook Band of MicMacs
Penobscot Indian Nation
Pleasant Point Housing Authority
Pleasant Point Passamaquoddy Tribe

Utilities

Alfred Water District
Canton Water District

Farmington Falls Water
Farmington Village Corporation
Jay Village Water District
Kingfield Water District
Livermore Falls Water District
Mount Blue Standard Water District

New Sharon Water District
North Jay Water District
Rangeley Water District
Rumford Water District
Strong Water District



Proven Expertise and Integrity

May 15, 2013

Town of Wayne, ME
PO Box 400
Wayne, ME 04248

We are pleased to confirm our understanding of the nonattest services we are to provide the Town of Wayne, ME for the fiscal year ending June 30, 2013. In planning and performing this engagement we will follow the standards, rules and interpretations set forth by the American Institute of Certified Public Accountants and the General Accounting Office. It is our understanding that providing these services will not impair our independence in regards to the Town of Wayne, ME audit engagement for the period stated above, or any other audit period.

Objective and Services to be Performed (indicated below):

- Provide assistance in implementing audit recommendations
- Provide assistance with new TRIO chart of accounts

Town of Wayne, ME Management Responsibilities:

During our engagement Town of Wayne, ME management is responsible for the following:

- Making all management decisions and performing all management functions;
- Designating an individual who possesses suitable skill, knowledge, and / or experience, preferably within senior management, to oversee the services;
- Evaluating the adequacy and results of the services performed;
- Accepting responsibility for the results of the services; and
- Establishing and maintain internal controls, including monitoring ongoing activities.

It is understood that this agreement does not change, amend or alter the original engagement to provide auditing services to the Town of Wayne for the year ended June 30, 2013.

Fees are due and payable upon presentation of progress billings and will be charged at our standard hourly rates. RHR Smith & Company reserves the right to suspend work if progress bills are unpaid for more than 30 days. We estimate these charges to will not exceed \$2,000 and will only invoice for actual time incurred on this special project.

RHR Smith & Company

RHR Smith & Company

Town Manager

Date

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

Be it hereby ordained that the Town of 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 |

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

SECTION 1. 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 approve all invoices for payment prior to their processing by the Deputy 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. There shall be a \$25 charge for all checks returned to the Town for non-sufficient funds.
- E. 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.
- F. Credit and debit cards will not be accepted unless for online payments

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

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 \$75. 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 also post the daily audit paperwork/reports.

IV. Proofing of Previous Day's Work

- A. When adequate staff is 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 receipts at least twice per week.
- 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.
- 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 deposit are intact. This will determine that the Town's policy is being followed.

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

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 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 and Town Manager to ensure proper accounting and bank balance.
- B. Each month, the Treasurer shall prepare a monthly Cash Reconciliation statement and a monthly 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.

**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.

**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. To attain this objective, *diversification* is required in order that potential losses on individual securities do

TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY

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, 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 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 shall prepare an annual Cash Flow Analysis on or before July 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 for their information, comments, and approval. The Town Manager shall, unless the requirement is waived by a majority of the members of the Board of Selectmen, 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 and Treasurer 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 (bank representative or financial adviser) 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
FINANCIAL MANAGEMENT & INVESTMENT POLICY

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 shall provide the Wayne Board of Selectmen monthly investment reports, which provide a clear picture of the status of the current investment portfolio. The Bookkeeper 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/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

TOWN OF WAYNE
FINANCIAL MANAGEMENT & INVESTMENT POLICY

inventory listing for internal control purposes.

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 Deputy Treasurer 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 Deputy Treasurer where appropriate adjustments will be made to the fixed asset records.

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

SECTION 5. FUND BALANCE

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, 10 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
FINANCIAL MANAGEMENT & INVESTMENT POLICY

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 monthly Cash Flow Analyses, bank statements, and financial reports will be used by the Deputy 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 on a flash drive daily. Each day's work will be backed up on its own flash drive. Each day at the close of work, the Town Clerk will remove that day's back-up flash drive from the Town Office and store it 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, "Shared Files" 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.
- D. Oversight. Contracted 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.

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

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.

SECTION 7. 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, Chair, Board of Selectmen

Carroll Paradis, Selectmen

Ray Giglio, Selectmen

Stephen Saunders, Selectmen

Stephanie Haines, Selectmen

Adopted this _____ day of _____, 20_____.

Attest: _____
Aaron Chrostowsky, Town Manager

Expense Summary ReportALL Departments
ALL Months

| Account | Budget Net | YTD Net | Unexpended Balance | Percent Spent |
|-------------------------------------|---------------------|---------------------|-----------------------|------------------|
| 1 - Town of Wayne | 2,841,317.00 | 2,722,817.05 | 118,499.95 | 95.83 |
| 01 - GENERAL ADMIN | 173,776.00 | 144,005.54 | 29,770.46 | 82.87 |
| 01 - Contingent | 5,000.00 | 2,345.49 | 2,654.51 | 46.91 |
| 05 - Legal | 25,000.00 | 3,715.98 | 21,284.02 | 14.86 |
| 10 - Utilities | 800.00 | 1,614.18 | -814.18 | 201.77 |
| 15 - Office Expense | 3,700.00 | 4,260.85 | -560.85 | 115.16 |
| 20 - Travel Training | 2,600.00 | 1,406.48 | 1,193.52 | 54.10 |
| 25 - Audit Reporting | 5,500.00 | 4,800.00 | 700.00 | 87.27 |
| 26 - Monthly Bank Fees | 500.00 | 0.00 | 500.00 | 0.00 |
| 30 - Telephone | 2,600.00 | 2,554.37 | 45.63 | 98.25 |
| 35 - Office Maintenance | 1,000.00 | 74.82 | 925.18 | 7.48 |
| 40 - Tax Bills | 1,000.00 | 2,084.26 | -1,084.26 | 208.43 |
| 41 - Tax Administration | 1,500.00 | 1,871.94 | -371.94 | 124.80 |
| 45 - Capital | 4,800.00 | 148.92 | 4,651.08 | 3.10 |
| 50 - Insurance | 16,500.00 | 16,210.75 | 289.25 | 98.25 |
| 55 - Computer-Software/Hardware | 4,750.00 | 5,444.07 | -694.07 | 114.61 |
| 56 - Computer Software | 6,900.00 | 6,931.73 | -31.73 | 100.46 |
| 60 - Equipment Maintenance | 1,000.00 | 1,160.10 | -160.10 | 116.01 |
| 70 - Town Report | 950.00 | 0.00 | 950.00 | 0.00 |
| 75 - Sunshine Fund | 200.00 | 60.00 | 140.00 | 30.00 |
| 76 - Town Office Rent | 6,660.00 | 6,656.00 | 4.00 | 99.94 |
| 80 - Village Dam Bond Payment | 30,516.00 | 30,517.50 | -1.50 | 100.00 |
| 82 - Pond Road Reconstruction Bond | 52,300.00 | 52,148.10 | 151.90 | 99.71 |
| 02 - ELECTIONS/HEARINGS | 4,100.00 | 2,368.08 | 1,731.92 | 57.76 |
| 05 - Administration | 1,400.00 | 771.32 | 628.68 | 55.09 |
| 10 - Ballot Clerks | 900.00 | 583.14 | 316.86 | 64.79 |
| 15 - Election Machine | 1,800.00 | 1,013.62 | 786.38 | 56.31 |
| 05 - SALARIES | 170,254.00 | 150,998.25 | 19,255.75 | 88.69 |
| 01 - Town manager salary | 40,000.00 | 34,163.51 | 5,836.49 | 85.41 |
| 05 - Selectmen's salary | 7,162.00 | 7,162.20 | -0.20 | 100.00 |
| 10 - Tax collector salary | 20,400.00 | 18,278.10 | 2,121.90 | 89.60 |
| 15 - Town clerk salary | 20,400.00 | 17,482.60 | 2,917.40 | 85.70 |
| 25 - Bookkeeper pay | 6,500.00 | 4,374.75 | 2,125.25 | 67.30 |
| 30 - Fire chief pay | 2,000.00 | 1,999.98 | 0.02 | 100.00 |
| 35 - Assistant fire chief pay | 4,000.00 | 3,999.96 | 0.04 | 100.00 |
| 40 - Animal control officer pay | 3,000.00 | 3,180.00 | -180.00 | 106.00 |
| 45 - General assistance officer pay | 1,000.00 | 578.38 | 421.62 | 57.84 |
| 50 - Code enforcement officer pay | 11,173.00 | 10,221.78 | 951.22 | 91.49 |
| 55 - Staff Development | 4,000.00 | 787.00 | 3,213.00 | 19.68 |
| 60 - Treasurer salary | 3,000.00 | 3,000.00 | 0.00 | 100.00 |
| 65 - Benefits-HEALTH, PAYROLL | 46,619.00 | 45,166.99 | 1,452.01 | 96.89 |
| 70 - Office Clerk | 1,000.00 | 603.00 | 397.00 | 60.30 |
| 10 - FIRE DEPARTMENT | 42,000.00 | 36,418.97 | 5,581.03 | 86.71 |
| 05 - Fire Department Operations | 22,000.00 | 25,013.48 | -3,013.48 | 113.70 |
| 10 - Fire Department Communications | 6,000.00 | 3,813.55 | 2,186.45 | 63.56 |
| 15 - Fire Department Capital | 14,000.00 | 7,591.94 | 6,408.06 | 54.23 |
| 15 - ASSESSING MAPPING | 19,800.00 | 18,239.55 | 1,560.45 | 92.12 |
| 05 - Assessing/Mapping | 13,600.00 | 12,466.30 | 1,133.70 | 91.66 |
| 10 - Quarter Review | 5,600.00 | 5,600.00 | 0.00 | 100.00 |
| 20 - Ordinance Work | 300.00 | 173.25 | 126.75 | 57.75 |
| 25 - Tax maps | 300.00 | 0.00 | 300.00 | 0.00 |
| 20 - PUBLIC SAFETY | 28,830.00 | 14,698.87 | 14,131.13 | 50.98 |
| 10 - Street Lights | 7,000.00 | 4,688.67 | 2,311.33 | 66.98 |

Expense Summary Report

ALL Departments
ALL Months

| Account | Budget Net | YTD Net | Unexpended Balance | Percent Spent |
|-------------------------------------|-------------------|-------------------|-----------------------|------------------|
| 1 - Town of Wayne CONT'D | | | | |
| 15 - Ambulance Service | 8,250.00 | 0.00 | 8,250.00 | 0.00 |
| 20 - Sheriffs Department | 4,000.00 | 3,953.00 | 47.00 | 98.83 |
| 25 - Public Safety Answering Points | 9,580.00 | 6,057.20 | 3,522.80 | 63.23 |
| 25 - ROADS | 417,545.00 | 356,796.42 | 60,748.58 | 85.45 |
| 01 - Roads Administration | 3,000.00 | 2,009.09 | 990.91 | 66.97 |
| 05 - Roadside mowing | 3,500.00 | 1,700.21 | 1,799.79 | 48.58 |
| 10 - Brush Cutting | 7,000.00 | 6,010.00 | 990.00 | 85.86 |
| 15 - Tree Removal | 6,250.00 | 3,073.00 | 3,177.00 | 49.17 |
| 20 - Calcium Chloride | 9,000.00 | 1,129.28 | 7,870.72 | 12.55 |
| 25 - Grading | 12,000.00 | 6,180.00 | 5,820.00 | 51.50 |
| 30 - Sweeping | 4,500.00 | 3,592.00 | 908.00 | 79.82 |
| 35 - Patching | 3,500.00 | 3,457.00 | 43.00 | 98.77 |
| 40 - Ditching | 30,000.00 | 845.00 | 29,155.00 | 2.82 |
| 45 - Prep for paving | 25,000.00 | 26,866.01 | -1,866.01 | 107.46 |
| 46 - Paving | 95,000.00 | 90,347.44 | 4,652.56 | 95.10 |
| 50 - Catch basin cleaning | 1,000.00 | 60.00 | 940.00 | 6.00 |
| 55 - Washouts | 4,000.00 | 3,128.00 | 872.00 | 78.20 |
| 60 - Signs & Posts | 1,700.00 | 3,139.96 | -1,439.96 | 184.70 |
| 65 - Cross walk painting | 750.00 | 300.00 | 450.00 | 40.00 |
| 70 - Culverts | 6,500.00 | 9,741.00 | -3,241.00 | 149.86 |
| 72 - Patch material | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| 74 - Gravel | 15,500.00 | 3,595.08 | 11,904.92 | 23.19 |
| 75 - Mow Landfill | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 76 - Winter Plowing | 146,545.00 | 170,031.40 | -23,486.40 | 116.03 |
| 80 - Winter Salt | 18,000.00 | 8,097.34 | 9,902.66 | 44.99 |
| 82 - Plowing Lots | 3,000.00 | 2,050.02 | 949.98 | 68.33 |
| 84 - Foot Bridge | 200.00 | 0.00 | 200.00 | 0.00 |
| 86 - Steam Culvert | 700.00 | 0.00 | 700.00 | 0.00 |
| 90 - Sand/Salt Lights | 400.00 | 469.59 | -69.59 | 117.40 |
| 91 - CRACK SEALING | 14,500.00 | 10,975.00 | 3,525.00 | 75.69 |
| 30 - TRANSFER STATION | 100,085.00 | 79,767.77 | 20,317.23 | 79.70 |
| 05 - Transfer Station | 95,585.00 | 77,557.14 | 18,027.86 | 81.14 |
| 10 - Backhoe | 3,500.00 | 2,210.63 | 1,289.37 | 63.16 |
| 15 - Hazardous Waste | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 35 - SOCIAL SERVICES | 33,276.00 | 25,329.75 | 7,946.25 | 76.12 |
| 05 - General Assistance | 6,000.00 | 2,388.07 | 3,611.93 | 39.80 |
| 10 - Memorial Day | 300.00 | 0.00 | 300.00 | 0.00 |
| 15 - Cemetery Association | 3,500.00 | 0.00 | 3,500.00 | 0.00 |
| 20 - Library | 5,000.00 | 5,000.00 | 0.00 | 100.00 |
| 21 - Library Renovation Fund | 5,000.00 | 5,000.00 | 0.00 | 100.00 |
| 25 - Messenger | 1,200.00 | 1,200.00 | 0.00 | 100.00 |
| 30 - Conservation commission | 600.00 | 140.00 | 460.00 | 23.33 |
| 35 - Archival Board | 500.00 | 425.68 | 74.32 | 85.14 |
| 40 - Rural Community Action | 3,300.00 | 3,300.00 | 0.00 | 100.00 |
| 41 - Senior Spectrum - KAA | 1,004.00 | 1,004.00 | 0.00 | 100.00 |
| 42 - Hospice of Kennebec | 1,000.00 | 1,000.00 | 0.00 | 100.00 |
| 43 - Healthy Futures | 500.00 | 500.00 | 0.00 | 100.00 |
| 44 - Family Violence | 575.00 | 575.00 | 0.00 | 100.00 |
| 46 - Maine Public Broadcasting | 100.00 | 100.00 | 0.00 | 100.00 |
| 48 - Kennebec Valley Mental Health | 1,565.00 | 1,565.00 | 0.00 | 100.00 |
| 50 - Red Cross | 1,092.00 | 1,092.00 | 0.00 | 100.00 |
| 52 - Crisis Support Center | 450.00 | 450.00 | 0.00 | 100.00 |

Expense Summary Report

ALL Departments

ALL Months

| Account | Budget Net | YTD Net | Unexpended Balance | Percent Spent |
|-------------------------------------|---------------------|---------------------|-----------------------|------------------|
| 1 - Town of Wayne CONT'D | | | | |
| 54 - United Cerebral Palsy | 500.00 | 500.00 | 0.00 | 100.00 |
| 55 - Big Brothers/ Big Sisters | 500.00 | 500.00 | 0.00 | 100.00 |
| 56 - The Children's Center | 590.00 | 590.00 | 0.00 | 100.00 |
| 40 - ORGANIZATIONS | 4,550.00 | 4,250.52 | 299.48 | 93.42 |
| 05 - Humane Society | 2,200.00 | 1,890.52 | 309.48 | 85.93 |
| 10 - Maine Municipal Association | 2,100.00 | 2,110.00 | -10.00 | 100.48 |
| 15 - Kennebec Land Trust | 250.00 | 250.00 | 0.00 | 100.00 |
| 45 - RECREATION | 16,300.00 | 9,279.81 | 7,020.19 | 56.93 |
| 05 - Town Parks | 5,500.00 | 3,279.81 | 2,220.19 | 59.63 |
| 10 - Docks | 500.00 | 500.00 | 0.00 | 100.00 |
| 15 - Androscoggin Lake Improvement | 1,000.00 | 1,000.00 | 0.00 | 100.00 |
| 16 - 30 Mile River Watershed assc | 3,000.00 | 3,000.00 | 0.00 | 100.00 |
| 20 - Baseball/Softball | 500.00 | 500.00 | 0.00 | 100.00 |
| 25 - Baseball Ladd Recreation | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 35 - Lake Quality | 500.00 | 0.00 | 500.00 | 0.00 |
| 36 - Boat inspection | 1,000.00 | 1,000.00 | 0.00 | 100.00 |
| 40 - Ladd Rec Center | 3,300.00 | 0.00 | 3,300.00 | 0.00 |
| 50 - SPECIAL REVENUE FUNDS | 15,000.00 | 0.00 | 15,000.00 | 0.00 |
| 31 - Paving/Roads | 15,000.00 | 0.00 | 15,000.00 | 0.00 |
| 52 - CAPITAL RESERVE | 39,500.00 | 122,701.01 | -83,201.01 | 310.64 |
| 05 - Fire Truck | 15,000.00 | 0.00 | 15,000.00 | 0.00 |
| 15 - Town House | 0.00 | 1,085.57 | -1,085.57 | ---- |
| 25 - Footbridge Replacement Fund | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| 30 - Cemetery Stone Cleaning Fund | 2,500.00 | 0.00 | 2,500.00 | 0.00 |
| 45 - Land and Buildings | 10,500.00 | 6,276.99 | 4,223.01 | 59.78 |
| 46 - Lovejoy Pond Dam | 0.00 | 106,548.45 | -106,548.45 | ---- |
| 50 - ROAD /PAVING/ GRAVEL | 10,000.00 | 8,790.00 | 1,210.00 | 87.90 |
| 60 - INTER GOVERNMENT | 1,776,301.00 | 1,757,962.51 | 18,338.49 | 98.97 |
| 15 - RSU #38 | 1,546,688.00 | 1,553,289.19 | -6,601.19 | 100.43 |
| 20 - Kennebec County Tax | 184,500.00 | 184,954.75 | -454.75 | 100.25 |
| 21 - six month budget instl 5yr pay | 17,750.00 | 17,355.57 | 394.43 | 97.78 |
| 25 - Cobbossee Watershed District | 2,363.00 | 2,363.00 | 0.00 | 100.00 |
| 30 - Overlay | 25,000.00 | 0.00 | 25,000.00 | 0.00 |
| Final Totals | 2,841,317.00 | 2,722,817.05 | 118,499.95 | 95.83 |

Revenue Summary Report

Department(s): ALL
May

| Account | Budget Net | YTD Net | Uncollected Balance | Percent Collected |
|------------------------------------|-------------------|---------------------|------------------------|----------------------|
| 1 - Town of Wayne | 335,500.00 | 2,817,062.99 | -2,481,562.99 | 839.66 |
| 01 - Property Tax | 0.00 | 2,512,119.99 | -2,512,119.99 | ---- |
| 03 - Abatement | 0.00 | -3,200.56 | 3,200.56 | ---- |
| 04 - Lien costs | 0.00 | 2,210.91 | -2,210.91 | ---- |
| 05 - Interest on checking | 0.00 | 1,047.87 | -1,047.87 | ---- |
| 10 - Interest on taxes | 0.00 | 11,632.02 | -11,632.02 | ---- |
| 11 - Cash over(under) | 0.00 | 61.00 | -61.00 | ---- |
| 14 - NSF check fee | 0.00 | 40.00 | -40.00 | ---- |
| 15 - Investment income | 0.00 | 22.74 | -22.74 | ---- |
| 20 - MV agent fee | 0.00 | 3,645.00 | -3,645.00 | ---- |
| 22 - IF&W agent fees | 0.00 | 588.25 | -588.25 | ---- |
| 24 - Vitals | 0.00 | 282.60 | -282.60 | ---- |
| 26 - Building permit | 0.00 | 1,175.50 | -1,175.50 | ---- |
| 34 - Dog license fee town retained | 0.00 | 764.00 | -764.00 | ---- |
| 35 - Dog license late fee | 0.00 | 100.00 | -100.00 | ---- |
| 40 - Excise tax motor vehicle | 185,000.00 | 165,987.85 | 19,012.15 | 89.72 |
| 41 - Excise tax boats | 0.00 | 2,477.99 | -2,477.99 | ---- |
| 45 - Homestead exemption | 0.00 | 25,444.00 | -25,444.00 | ---- |
| 48 - Veteran reimbursement | 0.00 | 925.00 | -925.00 | ---- |
| 50 - State revenue sharing | 67,500.00 | 49,965.92 | 17,534.08 | 74.02 |
| 52 - General assistance | 0.00 | 926.54 | -926.54 | ---- |
| 57 - Trailer park license | 0.00 | 25.00 | -25.00 | ---- |
| 59 - Misc. revenue/refunds | 0.00 | 19,471.73 | -19,471.73 | ---- |
| 61 - Local Roads | 33,000.00 | 17,238.00 | 15,762.00 | 52.24 |
| 62 - Tree Grant | 0.00 | 4,111.64 | -4,111.64 | ---- |
| 83 - Local entitlement | 50,000.00 | 0.00 | 50,000.00 | 0.00 |
| Final Totals | 335,500.00 | 2,817,062.99 | -2,481,562.99 | 839.66 |

To: Board of Selectmen

From: Aaron Chrostowsky, Town Manager

Re: Town Manager Report

Date: May 21, 2013

Household Hazardous Waste Day

The regional one-day Household Hazardous Waste Collection Event (E-waste, outdated pharmaceuticals) will be held on Saturday May 18, 2013 between 9:00 AM to 12 Noon at the Augusta Public Works Complex located at 55 North Street in Augusta. Residents will need to contact the Wayne Town Office to pre-register.

Memorial Day Weekend

Memorial Day Parade will be held on Monday May 27, 2013 "Memorial Day." Anyone interested in helping out, please contact the Town Office. This year, Memorial Day Parade will begin at the Wayne Community Church at 11:00 AM with service at Memorial Park after parade. Kennebec County Sheriff Office will be present for traffic control. The Town Office will be closed in observance of Memorial Day on Monday May 27, 2013.

Wayne Farmer's Market

The Wayne Farmer's Market begins Saturday May 25, 2013 at 9:00 AM to 12 Noon and continues every Saturday through Labor Day. SNAP/ EBT will be accepted this year.

North Wayne Building

As mentioned last week, the North Wayne Building is need of a number of repairs. The threshold has been fixed (Steve Thomas), a new spot light installed (Winthrop Electric), exterior electric outlet repaired (Winthrop Electric) and a new roof installed (Sullivan Roofing). Brush and dead tree removal, hedges trimmed and garden weeded (Ray Kelly) for \$30. The front steps will be removed by (Dennis Bruen) and waiting on an estimate to replace the steps (Steve Thomas).

Fire Stations

Again as mentioned last week, both Fire Stations needed repairs to the exterior of the building. The siding and overhang have been repaired to the Wayne Fire Station (Steve Thomas). The North Wayne Fire Station will be roof has been repaired. (Steve Thomas). The exterior of the Wayne Fire Station will be painted on either Sunday June 2, or July 12, 13 and 14 (KSO inmate work crew).

Ladd Recreation Center

A new exterior spot light installed (Winthrop Electric) at the Ladd Recreation Center. The Ladd Recreation Center exterior window trim will be painted on either Sunday June 2, or July 12, 13 and 14 (KSO inmate work crew).

Footbridge

The Footbridge will be painted on either Sunday June 2, or July 12, 13 and 14 (KSO inmate work crew).

Town Office Photocopier

The Town Office Photocopier will be installed on May 24, 2013. Androscoggin Bank will be handling our Photocopier Lease, we saved even more money by using the bank. I will be signing the lease on May 23, 2013 at 11:30 PM.

Road Line/ Crosswalk Stripping

Lucas Stripping striped a number crosswalk in town this week.

Dust Control

The Town of Readfield has applied calcium chloride to the Tucker and Strickland Ferry Roads. They will be applying calcium chloride to the rest of the gravel roads this month. I have asked Readfield to increase their application of calcium chloride from less than 250 gallons per mile to 500 gallons per mile. This will do a better job keeping the dust down but more importantly keep those fines in the road structure keeping the road surface better for traveling throughout the summer. Later, in the summer we will apply water to roads to reactivate the calcium chloride in the road.

Besse Road Chip Seal

The Besse Road chip seal application applied last year is not performing well. It appears during the installation something was dragged along the road and in a number of spots no tar was applied, so the chips are missing. There is some damage to the road as a result of plowing, too. However, the chip seal should have held up better than it has, for one plow season. I met with Rampart Construction from Windham, ME, they agreed to guarantee the problem and fix the road this summer at no cost.

Tree work

Last year, you awarded a contract to Bruen Tree Service to do a number of tree and brush removal projects throughout town. However, he wasn't able to finish the White Road (closed during the winter). He finished the White Road, this week. I would like to have Bruen Tree Service, to do some additional work in preparation for the construction season. If you would like me, to bid out this work, I will, however, his pricing is very competitive.

Next Meeting Agenda Items:

- RFP North Wayne Road Reconstruction and Paving
- Town Meeting Powerpoint slides
- Financial Policies (update)

Town Manager Schedule

| | |
|------------------------------------|--------------|
| Household Hazardous Waste Disposal | May 18, 2013 |
| Barber Bank Foreclosure Auction | May 21, 2013 |

Reminder Upcoming Meetings

| | | |
|--|---------------|--------------|
| Board of Selectmen | June 4, 2013 | @6:30 PM |
| Town Meeting- Municipal Officer Election | June 11, 2013 | 8 AM to 8 PM |
| Town Meeting- Business Meeting | June 12, 2013 | @6:00 PM |
| Board of Selectmen | June 18, 2013 | @6:30 PM |
| Comprehensive Plan Meeting | June 19, 2013 | @6:00 PM |

**TOWN OF WAYNE
COMPREHENSIVE PLAN COMMITTEE**

Meeting Schedule

The Comprehensive Plan Committee meets every third Wednesday of each month at the Wayne Elementary School Library at 6:00 PM.

April 17, 2013 General Growth and Development

Speakers: Les Priest, Realtor

May 15, 2013 Land-Use

Speakers: **6:00 – 7:00 PM**

Ford Stevenson, Chair, Planning Board
Laura Briggs, Chair, Board of Appeals
Steve Saunders, Village Business Owner

Discussion: **7:00 – 8:00 PM**

June 19, 2013 Natural and Cultural Resources

Speakers: **6:00 – 7:00 PM**

Bill Monagle, Exec. Dir., Cobbossee Watershed confirmed
Lidie Robbins, Exec. Dir., 30-Mile River Watershed
Kennebec Land Trust, Glenn Hodgkins
Lloyd Irland, Chair, Conservation
Jane Davis, Wayne Farmers' Market
Pocasset Lake Association
Androscoggin Lake Improvement Corporation
Lovejoy Pond Improvement Association
Berry, Dexter, Wilson Watershed Association
Peter and Lois Ault, Historical Resources

Discussion: **7:00 – 8:00 PM**

July 17, 2013 Public Facilities and Services & Capital Investment Plan

Speakers: **6:00 – 7:00 PM**

Ladd Recreation,
Cary Library,
Road Commissioner/Town Manager
Fire Chief,
Transfer Station/ Recycling Center

Discussion: **7:00 – 8:00 PM**

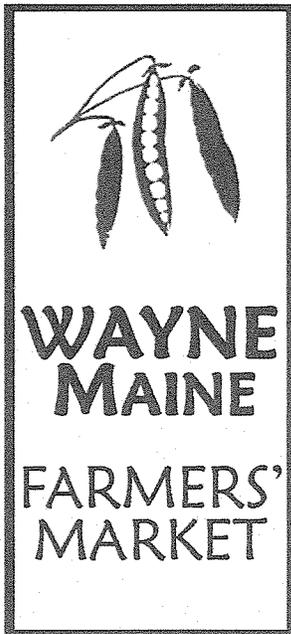
August 21, 2013 School / RSU #38

RSU #38 Representative

Speakers: **6:00 – 7:00 PM**

Discussion: **7:00 – 8:00 PM**

September 18, 2013 Public Forum on Comprehensive Plan



2013 Wayne Farmers' Market

Main Street

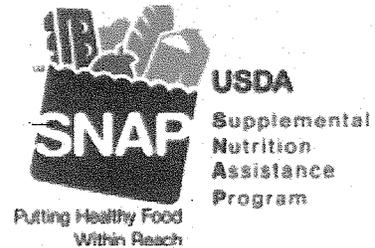
Saturdays 9 a.m. – 12 noon

Opens May 25th and runs every Saturday through Labor Day

New this year:

SNAP Dollars welcome! EBT accepted for:

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



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

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