

# Town of Wayne Board of Selectmen

**MEMBERS:** Gary Kenny, Stephanie Haines, Don Welsh, Jon Lamarche and Trent Emery

## Meeting Agenda

**Date:** Tuesday, August 23, 2016

**Time:** 6:30 PM

**Place:** Wayne Elementary School – Library

**Call Meeting to Order.**

**Pledge of Allegiance.**

**Selectmen Present / Quorum.**

**Meeting Minutes.**

- a. **Consider approving of meeting minutes of the Wayne Board of Selectmen – August 9, 2016.**  
Manager Recommendation: Move the Board to approve meeting minutes of the Wayne Board of Selectmen – August 9, 2016.

**Warrants.**

- a. **Consider approving of Payroll Warrant #8.**  
Manager Recommendation: Move the Board to approve Payroll Warrant #8.
- b. **Consider approving of Accounts Payable Warrant #9.**  
Manager Recommendation: Move the Board to approve Accounts Payable Warrant #9.

**Business Agenda.**

- a. **Assessors' Certification of Assessment.**  
Manager Recommendation: Move the Board to sign Assessors' Certification of Assessment.
- b. **Municipal Tax Assessment Warrant.**  
Manager Recommendation: Move the Board to sign Municipal Tax Assessment Warrant.
- c. **Certificate of Commitment.**  
Manager Recommendation: Move the Board to sign Certificate of Commitment.
- d. **Certificate of Assessment to be Returned to Municipal Treasurer.**  
Manager Recommendation: Move the Board to sign Certificate of Assessment to be Returned to Municipal Treasurer.
- e. **Authorize the Chair/ Vice-Chair of Board of Selectmen and Town Manager to sign Management Representation Letter.**  
Manager Recommendation: Authorize the Chair/ Vice-Chair of Board of Selectmen and Town Manager to sign Management Representation Letter.

**f. Discuss Options with Former Pettengill Property.**

Manager Recommendation: Authorize the Town Manager to form a small Open Space Working Group to research several options for Former Pettengill Property.

**Supplements and Abatements**

None

**Town Manager Report.**

**Board Member Reports.**

**Public Comments.**

**Adjourn.**

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday September 6, 2016 at 6:30 PM** at the Wayne Elementary School - Gymnasium.

**Town of Wayne, Maine  
Select Board Meeting Minutes  
Tuesday August 9, 2016  
Wayne Elementary School**

**Call Meeting to Order/ Selectmen Present**

Gary Kenny determined quorum and called meeting to order at 6:30 PM with the following members present: Stephanie Haines, Gary Kenny and Trent Emery. Board members absent: Jonathan Lamarche and Don Welsh.

Others Present: Aaron Chrostowsky, Town Manager

Audience: Mark Birtwell, Peter Davis, Mary Farnham, Robert McLaughlin, Sam Saunders, Taylor Stevenson and Robert Stephenson.

**Pledge of Allegiance**

**Meeting Minutes**

- a. The Board was moved to approve meeting minutes of the Board of Selectmen for July 28, 2016. (Haines/Lamarche) (3/0).

**Warrants**

- a. The Board approved Warrant #6 (Payroll) in the amount of \$10,420.77. (Haines/Emery) (3/0).
- b. The Board approved Warrant #5 (Accounts Payable) in the amount of \$221,750.55. (Haines/Emery) (3/0).
- c. The Board approved Warrant #7 (Accounts Payable) in the amount of \$81,022.39. (Haines/Emery) (3/0).

**Business Agenda**

- a. The Board moved to set Mil Rate at 14.83, with 10,000 Overlay. (Haines/ Emery) (3/0)
- b. Discussion about Fire Departments' letter regarding solar power safety.
- c. The Board moved to authorize Town Manager to send letter to Mr. Codere, with some change, in response to Mr. Codere's complaint about trees cut on his property. (Haines/ Emery) (3/0)
- d. Discussion on establishing an Open Space Committee was tabled until next meeting when all selectmen will be present.
- e. The Board moved to charge the Conservation Commission study impacts of mooring field on Androscoggin Lake. (Emery/Haines) (3/0)
- f. Discussion about holding retreat to discuss Comprehensive Plan goals and strategies, and plan to find a date at next meeting.
- g. Discussion to set locations for new Radar Speed Sign in different areas determined by need, and Town Manager to look into pricing trailers to make it easily portable.

- h. The Board moved to authorize Town Manager to sign the Readfield and Wayne Transfer Station Contract with the Town of Fayette. (Haines/ Emery) (3/0)
- i. The Board moved to authorize Town Manager to sign and complete the Maine Municipal Association "Voting Ballot." (Emery/Haines) (3/0)

**Abatements/Supplements:**

- a. Town Manager Report: DEP gave permission to move forward with closing boat launch at Tempy Bridge. DEP stated no violations with recent tree cutting at old Mason Hall on Bridge Street.

**Board Member Reports:**

- a. Stephanie Haines asked about roads/ditching budget and upcoming ditching jobs on Lord Road, Besse Road, Hardscrabble Road, and turn-around at Lincoln Point Road. This led to discussion about keeping policy of bidding out road jobs over \$15,000 versus having Dennis Bruen do small jobs, which sometimes add up. The Selectboard stated satisfied with Dennis Bruen because of his quality work and availability.

**Public Comments:**

- a. Peter Davis asked for continuation of Selectboard information packets online.
- b. Peter Davis complained about wording on Town Manager letter to Roger Codere.
- c. Peter Davis asked if Town Manager found out if the Wayne Yacht Club is a legal commercial entity or private organization. Also discussed WYC dock is longer than Wayne town ordinance allows. Town Manager will get legal opinion.

**Adjourn.**

Motion to Adjourn at 8:08 PM. (Haines/Emery) (3/0)

The next Select Board Meeting is scheduled for Tuesday, August 23, 2016 at 6:30 p.m. at the Wayne Elementary School Gymnasium.

Recorded by:  
Aaron Chrostowsky, Town Manager

Select Board Members

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

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

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

\_\_\_\_\_  
Jonathan Lamarche

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

**2016 MUNICIPAL TAX RATE CALCULATION FORM**

*Municipality:* Wayne

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

1. Total Taxable Valuation of Real Estate	1	180,284,800
2. Total taxable valuation of personal property	2	805,800
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3	181,090,600
4. (a) Total exempt value for all homestead exemptions granted	4(a)	5,130,000
(b) Homestead exemption reimbursement value	4(b)	2,565,000
		<small>(Line 4(a) multiplied by .5)</small>
5. (a) Total exempt value of all BETE qualified property	5(a)	494,400
(b) The statutory standard reimbursement for 2016 is 50%	5(b)	247,200
Municipalities with significant personal property & equipment		<small>(line 5(a) multiplied by 0.5)</small>
<small>may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.</small>		
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6	183,902,800

**Assessments**

7. County Tax	7	187,624.68
8. Municipal Appropriation	8	1,160,997.00
9. TIF Financing Plan Amount	9	2,462.00
10. Local Educational Appropriation <b>(Local Share/Contribution)</b>	10	2,033,394.00
<small>(Adjusted to Municipal Fiscal Year)</small>		
11. Total Assessments (Add lines 7 through 10).....	11	3,384,477.68

**ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing.....	12	45,519.00
13. Other Revenues: <small>(All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. <b>Do Not Include any Homestead or BETE Reimbursement</b></small>	13	621,998.00
14. Total Deductions (Line 12 plus line 13).....	14	667,517.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	2,716,960.68

16.	2,716,960.68	<b>X</b>	1.05	=	2,852,808.71	Maximum Allowable Tax
17.	2,716,960.68	/	183,902,800	=	0.014774	Minimum Tax Rate
18.	2,852,808.71	/	183,902,800	=	0.015512	Maximum Tax Rate
19.	181,090,600	<b>X</b>	0.014830	=	2,685,573.60	Tax for Commitment
			<small>(Selected Rate)</small>		<small>(Enter on Page1, line 13)</small>	
20.	2,716,960.68	<b>X</b>	0.05	=	135,848.03	Maximum Overlay
21.	2,565,000	<b>X</b>	0.014830	=	38,038.95	Homestead Reimbursement
			<small>(Selected Rate)</small>		<small>(Enter on line 8, Assessment Warrant)</small>	
22.	247,200	<b>X</b>	0.014830	=	3,665.98	BETE Reimbursement
			<small>(Selected Rate)</small>		<small>(Enter on line 9, Assessment Warrant)</small>	
23.	2,727,278.53	-	2,716,960.68	=	10,317.85	Overlay
	<small>(Line 19 plus lines 21 and 22)</small>				<small>(Enter on line 5, Assessment Warrant)</small>	

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

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

**ASSESSORS' CERTIFICATION OF ASSESSMENT**

WE HEREBY CERTIFY, that the pages herein, numbered from to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Wayne for State, County, District, and Municipal Taxes for the fiscal year 07/01/2016 to 06/30/2017 as they existed on the first day of April 2016.

IN WITNESS THEREOF, we have hereunto set our hands at Wayne this 9 day of August, 2016.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Municipal Assessor(s)

**MUNICIPAL TAX ASSESSMENT WARRANT**

State of Maine Municipality Wayne County KENNEBEC  
To Dawna Gardner , Tax Collector

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

**Assessments:**

1. County Tax	187,624.68	
2. Municipal Appropriation	1,160,997.00	
3. TIF Financing Plan Amount	2,462.00	
4. Local Educational Appropriation	2,033,394.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	10,317.85	
6. <b>Total Assessments</b>		<b>3,394,795.53</b>

**Deductions:**

7. State Municipal Revenue Sharing	45,519.00	
8. Homestead Reimbursement	38,038.95	
9. BETE Reimbursement	3,665.98	
10. Other Revenue	621,998.00	
11. <b>Total Deductions</b>		<b>709,221.93</b>
12. <b><u>Net Assessment for Commitment</u></b>		<b>2,685,573.60</b>

You are to pay to Bruce Mercier, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 06/30/2017.

In case of the neglect of any person to pay the sum required by said list until after 10/01/2016, 01/31/2017 & 04/01/2017; you will add interest to so much thereof as remains unpaid at the rate of 7.00 percent per annum, commencing 10/02/2016, 02/01/2017 & 04/02/2017 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this 08/09/2016.

\_\_\_\_\_ Assessor(s) of: Wayne  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CERTIFICATE OF COMMITMENT**

To Dawna Gardner the Collector of the Municipality of  
Wayne , aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of \$2,685,573.60 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 08/09/2016

\_\_\_\_\_ Assessor(s) of: Wayne  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

File the original certificate with the Tax Collector. File a copy in the Valuation Book

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER**  
**STATE OF MAINE**

County **KENNEBEC** , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Wayne for the fiscal year 07/01/2016 to 06/30/2017, at 14.83 mils on the dollar, on a total taxable valuation of \$181,090,600

**Assessments:**

1. County Tax	187,624.68	
2. Municipal Appropriation	1,160,997.00	
3. TIF Financing Plan Amount	2,462.00	
4. Local Educational Appropriation	2,033,394.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	10,317.85	
<b>6. Total Assessments</b>		<b>3,394,795.53</b>

**Deductions:**

7. State Municipal Revenue Sharing	45,519.00	
8. Homestead Reimbursement	38,038.95	
9. BETE Reimbursement	3,665.98	
10. Other Revenue	621,998.00	
<b>11. Total Deductions</b>		<b>709,221.93</b>
<b>12. Net Assessment for Commitment</b>		<b>2,685,573.60</b>

Lists of all the same we have committed to Dawna Gardner, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Bruce Mercier, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 08/09/2016

\_\_\_\_\_ Municipal Assessor(s)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

File the original with the Treasurer. File a copy in the Valuation Book

# Town of Wayne

P.O. Box 400; 48 Pond Road

Wayne, ME 04284

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

<http://www.waynemaine.org>

August 18, 2016

Mr. Ronald H.R. Smith, Principal  
RHR Smith & Company, CPAs  
3 Old Orchard Road  
Buxton, Maine 04093

Dear Ron:

We are providing this letter in connection with your audit of the financial statements of the Town of Wayne which comprise

1. the respective financial position of the governmental activities and the aggregate remaining fund information as of June 30, 2016, and
2. the respective changes in financial position and, where applicable,
3. cash flows for the period then ended, and
4. the related notes to the financial statements,

for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 18, 2016 the following representations made to you during your audit.

## Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 13, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP, and include all properly classified funds and other financial information of the Town of Wayne, required by generally accepted accounting principles to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. The effects of any uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of any uncorrected misstatements is attached to this representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
9. The effects of any known actual or possible litigation, and asserted or unasserted claims or assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Town of Wayne is contingently liable, if any, have been properly recorded or disclosed.

#### Information Provided

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Selectmen or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you any known actual or possible litigation, and asserted or unasserted claims or assessments whose effects should be considered when preparing financial statements.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

#### Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have a process to track the status of any audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have provided our views on any reported findings, conclusions, and recommendations, as well as our planned corrective actions, if applicable, for the report.
23. The Town of Wayne has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds; and we have:
  - a. identified and disclosed to you all instances that have occurred or are likely to have occurred of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance,
  - b. identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, and
  - c. identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
26. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we:
  - a. assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience;
  - b. evaluate the adequacy and results of the services performed; and
  - c. accept responsibility for the results of the services.We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

27. The Town of Wayne has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral
28. The Town of Wayne has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
31. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
33. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
36. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
40. The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
41. We have appropriately disclosed the Town of Wayne's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
42. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
43. With respect to any other supplementary information on which an in-relation-to opinion is issued, we acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or

interpretations underlying the measurement and presentation of the other supplementary information.

44. We acknowledge that oral communications were made by the auditor throughout and at the conclusion of the audit.

Signed: Caran Christinsky  
Title: Town Manager

Signed: \_\_\_\_\_  
Title: \_\_\_\_\_

# Town of Wayne

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

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

<http://www.waynemaine.org>

To: Selectboard

From: Aaron Chrostowsky, Town Manager

Re: Establishing an Open Space Committee

In your packet, is a signed Court Order quieting the title to the former Pettengill property. The Town clearly owns this property. I am recommending the Town form a committee to decide the future of this property. As you know, there are several options to the Town as stated below:

- 1.) Sell the property at full market value;
- 2.) Subdivide property to generate future income lost by preserving a large portion of the property;
- 3.) Sell or donate the property to the Kennebec Land Trust;
- 4.) Retain ownership of the property and place a conservation easement on the property;

They can report their findings before the holidays, so that the Selectboard could begin making decisions about the parcel.

Also, there are several smaller properties around Muddy Pond and Pickerel Pond that the Town should consider determining the value.

Map/ Parcel	Acres	Current		Open Space	
		Value	Taxes	Value	Taxes
007-011	14	\$11,200	\$0	\$1,092	\$16
007-008	27	\$4,100	\$0	\$200	\$3
007-003	0.86	\$1,700	\$0	\$100	\$1.45
005-094	77.50	\$7,800	\$0	\$400	\$5.80
003-037	118.70	\$399,400		\$20,000	\$291

Muddy Pond = Map 7

Pickerel Pond = Map 5

Wilson Pond = Map 3 = Former Pettengill property

## **Proposed Timeline:**

### **Open Space Committee/ Task Force**

A small group can try to meet a couple of times between now (August 23, 2016) and September 20<sup>th</sup>, 2016 to discuss options regarding the future of the Former Pettengill Property and other open space parcels.

This committee can consist of a couple of people to gather some facts from the following individuals:

- Assessor Agent
- Code Enforcement Officer
- Town Attorney
- Land Trust
- Real Estate Agent

### **Option 1: Special Town Meeting “Referendum” - Absentee Ballot**

#### **September 20, 2016 Regular Selectboard Meeting**

- Sign and Post Special Town Meeting Warrant (at least 45 days prior Special Town Meeting)
- Post Special Town Meeting Warrant
- Post Public Hearing Notice (at least 15 days prior to Public Hearing)

#### **October 18, 2016 Regular Selectboard Meeting**

- Public Hearing (at least 10 days prior to Special Town Meeting)

#### **November 8, 2016 Presidential Election Statewide Referendum**

#### **Special Town Meeting “Referendum” – Absentee Ballot**

### **Option 2: Special Town Meeting “Floor Meeting”**

#### **November 1, 2016 Regular Selectboard Meeting**

- Sign and Post Special Town Meeting Warrant (at least 7 days prior to Special Town Meeting)

#### **November 8, 2016 Presidential Election Statewide Referendum**

#### **Special Town Meeting “Floor Meeting”**

### **Option 3: Annual Town Meeting**

June 6 or 7, 2017 Annual Town Meeting



Wayne, ME

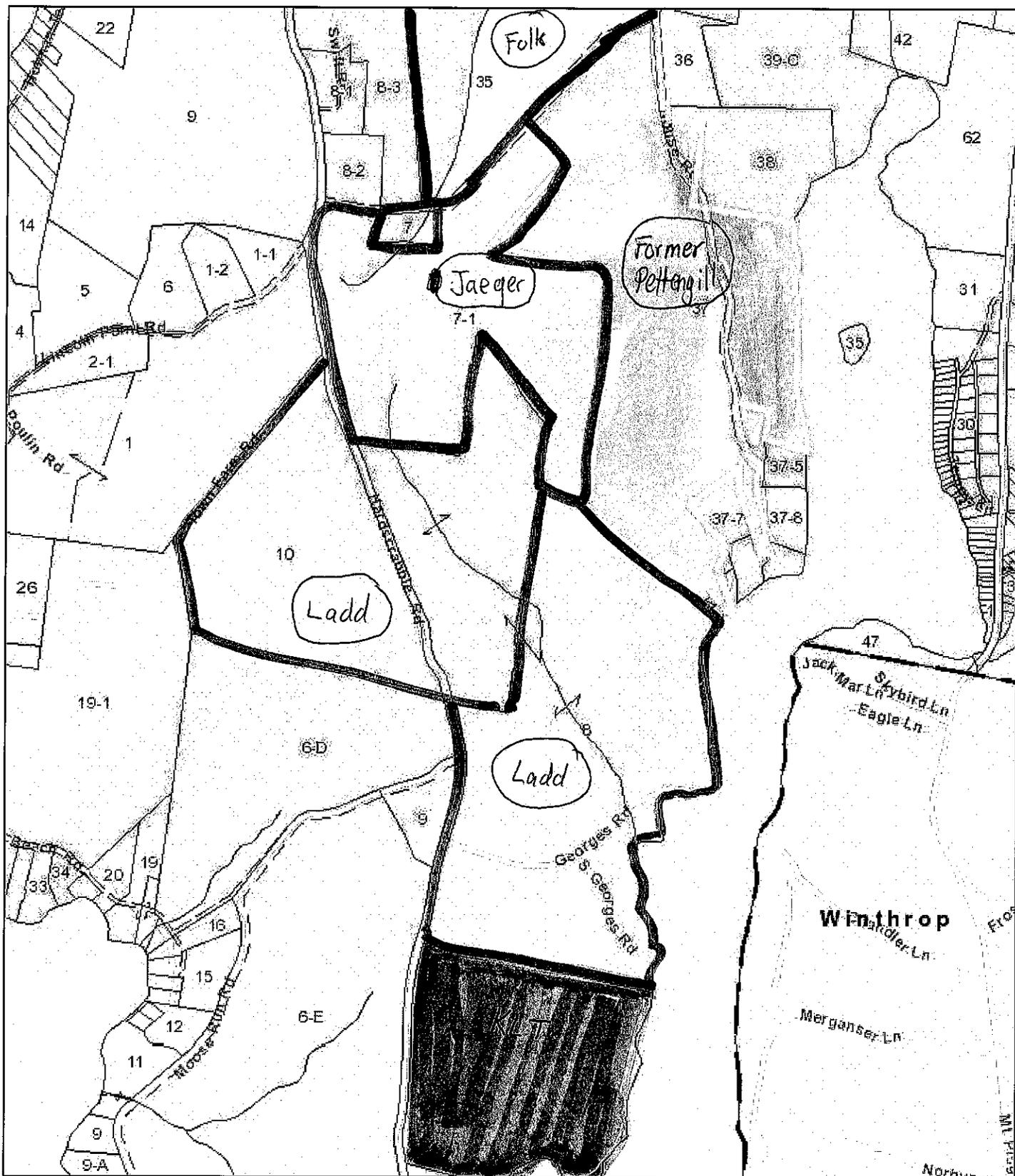


CAI Technologies  
Precision Mapping. Expert Solutions.

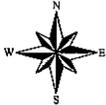
August 22, 2016

1 inch = 1075 Feet

www.cai-tech.com



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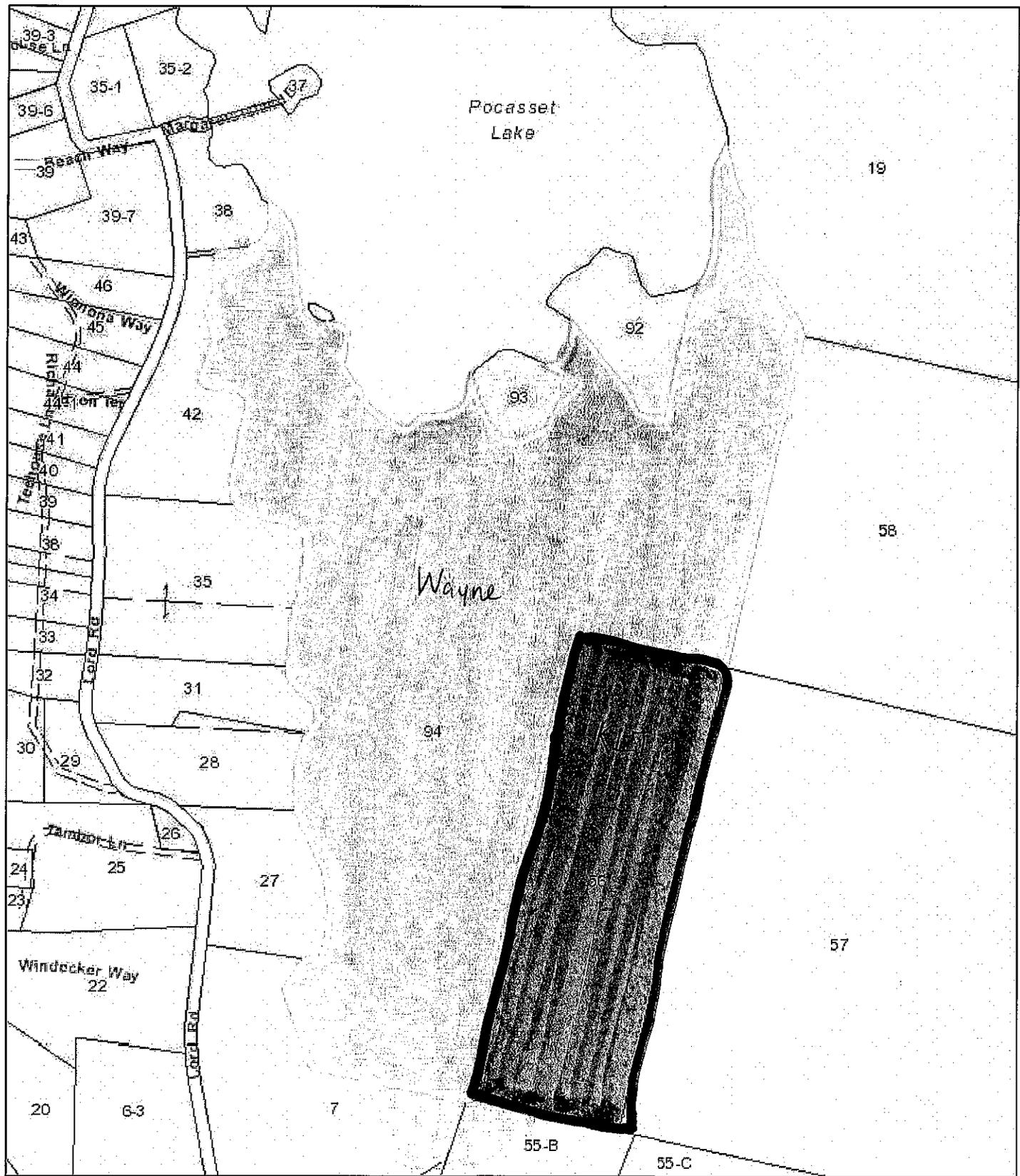
Wayne, ME



August 22, 2016

1 inch = 537 Feet

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Key

From: Town of Wayne, Maine  
To: Mr. Pettengill  
Date: 3/25/2014  
Re: First Offer to Mr. Pettengill

- A • Mr. Pettengill will pay back taxes in the amount of \$32,352.96;
- B • Mr. Pettengill will be allowed to convey land to existing abutters (i.e. Lane) not in a conservation easement (approximately 20 acres). To allow Mr. Pettengill to generate money from the sale of valuable shoreline property lot to abutters, to eliminate irregular shape to property and lower his property taxes. 
- C • The permanent conservation easement will prevent further development on the majority of the Pettengill property (100 acres) for the purposes of conservation and recreational purposes.   

Of the 100 acres in a permanent conservation easement to prevent further development - preserve 25 percent of the property from any development or timber harvesting within shoreland zone (forever wild)

  
C<sub>1</sub>
- D • The Town and KLT will not be responsible for the maintenance of the private camp road from the end of the town-owned House Road;
- E • Mr. Pettengill will allow for a permanent easement on the existing old logging road (access from school bus/ snow plow turnaround at the end of the town-owned portion of House Road) between Folk-Pettengill properties for abutters to access properties for maintenance and recreation purposes only;
- F • KLT will maintain a parking lot and trailhead at the end of the town-owned portion of House Road. The trail network will be used recreational purposes only that prohibit the following activities: 1) nighttime use, 2) destructive uses, 3) motorized uses (snowmobiles, dirt bikes & ATV's), 3) trail corridor will be located to not interfere with abutting property owners enjoyment of their own property.
- G • Mr. Pettengill will maintain timber harvesting rights on the property. He must adhere to timber harvesting best management practices – timber harvesting plan must be approved by KLT Forester;
- H • Mr. Pettengill retains naming rights of KLT Forest approved by KLT;



## Former Pettengill Tax Acquired Property Timeline

### Timeline:

6/11/2010 30 Day Notice of 2009 Tax Lien (sent certified signed by Pettengill)  
7/13/2010 2009 Tax Lien registered in Kennebec Registry of Deeds

**\*\*\*No notice sent "45-30 day Notice of Impending Automatic Foreclosure"\*\*\*  
\*\*\*Couldn't perfect foreclosure on 1/13/2012\*\*\***

5/23/2011 30 Day Notice of 2010 Tax Lien (sent certified signed by Pettengill)  
6/29/2011 2010 Tax Lien registered in Kennebec Registry of Deeds  
12/7/2012 45-30 Day Notice of Impending Automatic Foreclosure (sent certified signed by Pettengill)

**\*\*\*Problem with lien dates on 45/30 day Notice of Impending Automatic Foreclosure\*\*\*  
\*\*\*Had to resend notice\*\*\***

3/28/2013 45-30 Day Notice of Impending Automatic Foreclosure (sent certified signed by Pettengill)  
4/29/2013 Automatic Foreclosure

### **6/12/2013 Annual Town Meeting**

Article 6. To see if the Town will vote to authorize the Selectboard to adopt a Policy Regarding Tax-Acquired Property, which shall contain such terms and procedures as the Board deems appropriate in regard to the retention or disposition of property acquired by the Town due to non-payment of taxes, and which shall include the authorization herein granted to waive the statutory automatic foreclosure when requested to do so by the Treasurer. **REJECTED**

### **8/13/2013 Special Town Meeting**

Article 2. To see if the Town will adopt the Ordinance Regarding Tax-Acquired Property, which contains procedures regarding the retention or disposition of property acquired by the Town due to non-payment of taxes, and which includes the authorization to waive the statutory automatic foreclosure when requested to do so by the Treasurer. **PASSED**

### **12/17/2013 Regular Selectboard Meeting**

Conservation Commission makes presentation about potential for Proposed Town Forest on Former Pettengill Property recently acquired through tax foreclosure.

### **1/28/2014 Regular Selectboard Meeting**

- a. Pettengill Tax-Acquired Property- Community Forest. The Board moved to put the property up for tax sale to give Robert Pettengill a chance to bid on the property which he states has been in his family since the 1800's. (Paradis/Saunders) (4/1) Kenny

## Former Pettengill Tax Acquired Property Timeline

### 2/11/2014 Regular Selectboard Meeting

- a. Discussion of the Letter from Wayne Conservation Commission. Robert Pettengill stated that he was agreeable to delaying the date of tax sale in order to look into placing a conservation easement on the property. He stated his attorney was willing to work with the Town on this matter.
- b. Pettengill Tax- Acquired Property

The Board moved to enter into Executive Session at 6:40 PM, 1 MRSA SS405 (6) C Real Estate Sale. (Paradis/Saunders) (5/0)

The Board moved to exit into Executive Session at 7:36 PM, 1 MRSA SS405 (6) C Real Estate Sale. (Paradis/Saunders) (5/0)

There was a motion to rescind the January 28, 2014 Selectboard meeting vote on Tax Acquired Property. (Paradis/Saunders) (5/0)

After consulting with Town Attorney Lee Bragg, the Board made a motion to go ahead with postponing the tax sale until the town can have the property placed under a conservation easement. (Paradis/Saunders) (5/0)

### 2/25/2014 Regular Selectboard Meeting

#### Town Manager Report:

1. Robert Pettengill came in the Town Office this past week and requested and received a draft copy of the meeting minutes of the last Selectboard meeting.

### 4/8/2014 Regular Selectboard Meeting

- f. Review correspondence from Robert Pettengill's attorney.

### 5/20/2014 Regular Selectboard Meeting

- b. Executive Session: Pettengill Property update.
- c. Motion to enter MRSA §§405 (6) E Legal. 7:30 PM. (Paradis/Saunders) (5/0)  
Motion to exit 1 MRSA §§405 (6) E Legal. 8:08 PM. (Paradis/Saunders) (5/0)  
Motion was made to move forward with negotiations with Mr. Pettengill. (Paradis/Haines) (5/0)

### 7/29/2014 Regular Selectboard Meeting

- e. Update on the Pettengill/Welch matters.  
The Board was moved to enter into Executive Session, 1 MRSA SS405 (6) E Legal (Saunders/Haines) (4/0) at 8:14 PM.  
The Board was moved to exit Executive Session, 1 MRSA SS405 (6) E Legal (Saunders/Haines) (4/0) at 8:37 PM.

**Former Pettengill Tax Acquired Property  
Timeline**

The Board moved to authorize the Town Manager to (Saunders/Haines) (4/0)

**9/23/2014 Regular Selectboard Meeting**

The Board decided to hold off further negotiations and not to quiet the title town meeting.

**5/19/2015 Regular Selectboard Meeting**

- a. Public Hearing for Secret Ballot Articles for Annual Town meeting.**  
The Board moved to open for Secret Ballot Articles for Annual Town Meeting.  
(Saunders/Welsh) (4/0)

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

Some residents questioned the need to quiet the title.

Steve McLaughlin also stated a goal for Comprehensive Plan is to have at least 100 acres of land in conservation in Wayne. Steve suggested to quiet the title to start this process in steps.

Margaret Lane and other residents suggested their desire to have the town take necessary steps to conserve the foreclosed Pettengill property, stating it is very beautiful and would add value to the town, and this opportunity will not come up very often.

The Board moved to close for Secret Ballot Articles for Annual Town Meeting.  
(Saunders/Welsh) (4/0)

**6/9/2015 Annual Town Meeting (Secret Ballot)**

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

**Town Meeting:      Yes – 178      No – 110      PASSED**

**April 15, 2016**

Mr. Pettengill was served a summons / complaint for the Town to Quiet to the Title to the Former Pettengill property by Kennebec County Sheriff's Office. Also, notice was mailed by Town Attorney to Mr. Pettengill.

**May 19, 2016**

The Complaint was entered into default by Court Clerk. Notice was mailed by court to Mr. Pettengill.

**June 16, 2016**

Judge signed Town's Motion of Default Judgement. Notice was mailed by court to Mr. Pettengill.

**Former Pettengill Tax Acquired Property  
Timeline**

**August 8, 2016**

Court order registered in Kennebec County Registry of Deeds. Also, notice was mailed by Town Attorney to Mr. Pettengill.

# Leafy assets: Municipal forests offer recreation and revenue

*The best part of having public forests may be the sense of community that they provide. One expert said: 'It's a connection we can no longer take for granted.'*

By Douglas Rooks

**H**ow common are town forests in Maine? Almost every town in Maine has some public, undeveloped and forested land. But according to a 2007 survey by the Maine Forest Service, there are 170 municipalities with a recognized town or city forest, comprising more than 150,000 acres statewide.

Since then, the numbers have surely grown, as more communities discover the value of public land for conservation of natural resources and wildlife habitat, as well as recreation and income from timber harvesting.

A number of towns and cities are actively promoting their public forests as an important amenity for residents and visitors. In Bangor, hotel guests and other visitors, along with city residents, frequently walk the Orono Bog, which is accessed through Bangor's city forest. Falmouth's ambitious public lands program is a hit with many residents, who are able to find solitude in parts of the town forests just a few miles from downtown Portland.

There are more traditional uses for town forests, as well. In Winterville Plantation, which has just 224 residents, harvesting in the municipal forest provides a substantial annual income that helps keep property taxes down – an increasing problem in sparsely populated communities at the edge of the Unorganized Territory.

In Shapleigh, which once had only a modest acreage devoted to forests, town holdings have been substantially expanded by devoting the income from timber harvesting entirely to purchasing more forest land. The town's active, well-planned timber



**Bangor Parks & Recreation Superintendent Tracy Willette, at his city's forest entrance. (Photo by Jeff Pouland)**

management effort has also attracted a number of donations by landowners pleased with the town's approach.

## In the beginning

Town forests trace their origins to the creation of Maine, in the form of public lots. Each township, at the state's inception, had land reserved for schools, churches and other public purposes – land that was in many cases forgotten about until it was “rediscovered” in the 1970s. The state acquired land in the unorganized territories as a result, but the “public lots” have been also important to the subsequent creation of new towns, such as Carabassett Valley, which had a 900-acre town forest as soon as it was organized in 1973. The town now has over 2,000 forested acres in public ownership as a result of a purchase of additional “school lots” from the state when it annexed Crockerville Township.

Other forests in settled communities began as town farms, where indigent residents worked and lived, and which later returned to woods when the farms were disbanded. Bethel's town forest was created after a series of powerful microbursts destroyed the existing water treatment system, and the former reservoir and watershed became surplus after the town switched to well water.

Public land conservation got a major boost during the 1980s, when sprawling development threatened to overwhelm many of the places, particularly along the coast, where people had becoming used to walking, hiking, hunting and boating over the years. Conservation commissions were formed, often with the responsibility of overseeing town forests. Those commissions have since often subdivided, with many communities having separate trails, land acquisition and forest

*Douglas Rooks is a freelance writer from West Gardiner and regular contributor to the Townsman. drooks@tds.net*

management committees.

Town forests have become a high priority with some conservation funders, and money is sometimes available for new ones. The Open Space Institute, which had been most active in New York and Massachusetts, helped the Town of Denmark establish a 1,455 acre community forest in 2014; a town meeting voted \$25,000 to support the project. The institute has also supported municipal forest conservation projects in: Grand Lake Stream; Machias and Machiasport; Canton; and, Jay.

Partnerships with the non-profit sector have also become an important part of acquiring and managing town forests (*See related article P. 10.*) In some towns, land trusts own properties contiguous with town forests, allowing conservation and forest management across broader areas. One such example is Readfield, which has a thriving relationship with the Kennebec Valley Land Trust.

Readfield's 100-acre town forest was once the poor farm, which grew back with trees after the farm was abandoned in the 1930s, according to a report by former Town Manager Stephan Pakulski, who served for 11 years before becoming Hallowell's city manager last fall.

Readfield's residents place a high value on recreational opportunities, with an emphasis on non-motorized access. The town conservation commission has been active since the 1970s and, over the years, Readfield has built a diversified trail system, with walks beginning near the town center, including the Maranacook Community High School campus and the Readfield fairgrounds, as well as more remote locations, such as the town forest, the Torsey Pond Nature Reserve and the Fogg Farm Conversation Area, site of an early settlement.

"People come from other towns to use the trails," Stephan Pakulski said. "The town office often gets calls about where to go and what opportunities there are."

### Tree harvesting

Readfield's town forest, at 100 acres, is large enough to provide significant revenue from tree harvesting, some of which is used for trail maintenance and bridge construction, although the primary support is still



**Snow shoers enjoy the Bangor city forest, during a February outing. (Photo by Jeff Pouland)**

from volunteers and the hours they put in. While some harvesting has been intended to improve the forest's growth potential, there have been two timber sales that have produced notable revenue, the most recent one bringing in \$19,000.

The Kennebec Land Trust's 100-acre Macdonald Conservation Area is adjacent to the town forest, and provides an integrated trail system over both properties, though the land trust property isn't designated for timber harvesting. The land trust's executive director, Theresa Kerchner, said Kennebec County has one of the smallest proportions of land in public ownership. Despite 20 years of effort, the trust had conserved less than 1 percent of the county's land area, including conservation easements, where the property remains privately owned. Collaborations with towns such as

Readfield are one way to increase the protected areas needed by many wildlife species, she said.

Falmouth is an example of a relatively densely populated town that nonetheless has preserved large amounts of open space. Bob Shafto was chairman of the conservation commission from 2000-2004. He also chaired an ad hoc committee charged with coming up with an acquisition plan that could guide efforts long-term.

"Most towns got their forests by happenstance – lots that were acquired through tax liens, or donations from time to time," Shafto said. "We decided that if we wanted to conserve land where people would use it, and enjoy it, we had to get more strategic."

As a result, Falmouth acquired nearly 1,400 acres in community forests in half a dozen parcels. The Had-

lock Community Forest, at 300 acres, has been harvested several times, while the Blackstrap Hill Community Forest, at 520 acres, is the largest. The most remote forest is North Falmouth, at 375 acres where, a website description notes, "It's possible to get lost." Ironically, the smallest parcel is the Falmouth Town Forest, at just 21 acres.

Harvesting in most of the forests is more for stand improvement than income, Shafto said.

"Fields that grow back up to trees don't always create much valuable timber," he said, although he's heard from older residents who remember haying in fields that now feature 18-inch trees. There is one part of the North Falmouth woods that, in another half century, may become "old growth," or late successional forest – and the town is preserving it for that purpose.

Since 2006, Shafto has worked part-time for the town. He said it can be a challenge to balance the various uses of town forests, and there have been some skeptics about the need to cut trees. "We have to make our case, but if it's a good one, we'll usually get approval," he said.

### A Penobscot 'hot spot'

The Bangor City Forest may have one of the genuine recreation hot spots of Penobscot County. Site of the old city landfill, the 650-acre forest was preserved through the foresight of Rolland F. Perry, the former city forester for whom the property is now named. While popular with a variety of users, the forest also functions as the gateway to the Orono Bog, which lies partly in Bangor and was preserved through the efforts of the University of Maine and the Orono Land Trust.

More than 30,000 visitors per year walk the boardwalks that provide access to much unique habitat, including rare plants and exotic bird sightings. According to Tracy Willette, Bangor's parks and recreation director, the bog is listed with hotels and the regional chamber of commerce, providing a draw for tourists as well as area residents.

While there is some harvesting on the city forest property, recreation is the paramount activity, which includes such specialty uses as geocaching, as well as the more familiar running, biking, birding, cross-country skiing and snowmobiling. Bangor's holdings

also include smaller sites closer to downtown, including the Essex Woods, Prentiss Woods behind Bangor High School, and Brown Woods, on Ohio Street.

One of the largest town forests in Maine lies in Carrabassett Valley, where 2,100 acres provide plenty of room for all kinds of uses. The centerpiece is the Sugarloaf Outdoor Center, built by the town and leased to Sugarloaf ski area, which provides one of the most notable cross-country skiing networks in the state. In addition to Nordic skiing, snowshoeing, hiking, and mountain biking, the center is now host to an 18-hole disc golf course.

Town Manager Dave Cota said there's no doubt the town forest property is one of Carrabassett Valley's key assets, and its size allows for pursuit of a variety of goals. For instance, while the well-stocked forest had provided significant income – more than \$500,000 over the last five years, which is kept in a reserve fund – "it's not just about forestry," Cota said.

Cutting has been used to improve wildlife habitat and, through careful planning, it's been possible to improve stands even within the 75-foot trail

corridors. Occasionally, a trail is temporarily closed during a harvest, but "It's important to maintain all the uses, without favoring just one," Cota said.

Maintaining the recreational network requires investment: There are, for instance, 55 bridges in the trail network. The town recently spent \$150,000 from the reserve fund on replacement bridges.

Stefan Pakulski, of Hallowell and formerly of Readfield, said that a town forest can serve many purposes, but one that may be most important is maintaining and improving a sense of community. "It's a great way to meet people, to see your neighbors, and to support the community through volunteering," he said. School groups use the forest as an outdoor classroom, and there are organized tour groups year-round.

Falmouth has organized a Conservation Corps, whose 80 members take to the trails regularly for construction and maintenance.

"For some of these kids, it's the first time they've spent any extended period in the woods," Bob Shafto said. "It's a connection we can no longer take for granted." ■

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# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>100 - General Admin</b>	<b>234,985.00</b>	<b>43,363.56</b>	<b>191,621.44</b>	<b>18.45</b>
<b>01 - Salaries</b>	<b>156,169.00</b>	<b>15,347.32</b>	<b>140,821.68</b>	<b>9.83</b>
01 - Selectmen	7,162.00	0.00	7,162.00	0.00
05 - Town Manager	50,000.00	5,767.20	44,232.80	11.53
15 - Treasurer	3,000.00	0.00	3,000.00	0.00
20 - Tax Collector	22,241.00	2,764.87	19,476.13	12.43
25 - Town Clerk	23,071.00	2,710.96	20,360.04	11.75
35 - Meeting Clerk	1,282.00	0.00	1,282.00	0.00
70 - Med/Fica	8,167.00	839.12	7,327.88	10.27
75 - Health Insurance	35,396.00	2,944.38	32,451.62	8.32
80 - Retirement	4,830.00	273.79	4,556.21	5.67
81 - Income Protection plan	1,020.00	47.00	973.00	4.61
<b>02 - Operating Expense</b>	<b>27,260.00</b>	<b>14,613.48</b>	<b>12,646.52</b>	<b>53.61</b>
01 - Office Expense	4,000.00	2,573.55	1,426.45	64.34
05 - Travel expenses	2,000.00	100.00	1,900.00	5.00
10 - Training Expense	2,000.00	0.00	2,000.00	0.00
20 - MMA Dues	2,310.00	0.00	2,310.00	0.00
25 - Computer Repairs	1,500.00	275.00	1,225.00	18.33
30 - Computer Software	9,500.00	9,908.14	-408.14	104.30
35 - Website	750.00	450.00	300.00	60.00
40 - Town Report	1,000.00	0.00	1,000.00	0.00
45 - Sunshine Fund	200.00	0.00	200.00	0.00
50 - Tax Administration	4,000.00	1,306.79	2,693.21	32.67
<b>03 - Contractual</b>	<b>48,956.00</b>	<b>13,193.75</b>	<b>35,762.25</b>	<b>26.95</b>
01 - Legal Services	15,000.00	1,365.00	13,635.00	9.10
05 - Audit Services	5,300.00	2,000.00	3,300.00	37.74
15 - Insurance	18,000.00	7,881.00	10,119.00	43.78
20 - Rent	6,656.00	0.00	6,656.00	0.00
25 - Copier lease	4,000.00	1,947.75	2,052.25	48.69
<b>05 - Utilities</b>	<b>2,600.00</b>	<b>209.01</b>	<b>2,390.99</b>	<b>8.04</b>
01 - Telephone	2,600.00	209.01	2,390.99	8.04
<b>101 - Debt Service</b>	<b>167,580.00</b>	<b>101,702.43</b>	<b>65,877.57</b>	<b>60.69</b>
<b>15 - Debt Service</b>	<b>167,580.00</b>	<b>101,702.43</b>	<b>65,877.57</b>	<b>60.69</b>
05 - North Wayne Road Bond	36,366.00	36,396.66	-30.66	100.08
10 - Kings Highway	65,905.00	0.00	65,905.00	0.00
15 - Old Winthrop Road Bond	65,309.00	65,305.77	3.23	100.00
<b>102 - Elections &amp; Hearings</b>	<b>1,750.00</b>	<b>0.00</b>	<b>1,750.00</b>	<b>0.00</b>
<b>01 - Salaries</b>	<b>1,250.00</b>	<b>0.00</b>	<b>1,250.00</b>	<b>0.00</b>
41 - Elections clerk	1,250.00	0.00	1,250.00	0.00
<b>02 - Operating Expense</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
01 - Office Expense	500.00	0.00	500.00	0.00
<b>103 - General Assistance</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>
<b>10 - Social Services/Community Serv</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>
85 - General Assistance	2,500.00	0.00	2,500.00	0.00
87 - Ladd Alternative GA	500.00	0.00	500.00	0.00
<b>104 - Fire Department</b>	<b>53,995.00</b>	<b>1,063.10</b>	<b>52,931.90</b>	<b>1.97</b>
<b>01 - Salaries</b>	<b>13,995.00</b>	<b>0.00</b>	<b>13,995.00</b>	<b>0.00</b>
50 - Chief Officers stipends	6,000.00	0.00	6,000.00	0.00

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>104 - Fire Department CONT'D</b>				
52 - Firefighter stipends	7,000.00	0.00	7,000.00	0.00
70 - Med/Fica	995.00	0.00	995.00	0.00
<b>02 - Operating Expense</b>	<b>40,000.00</b>	<b>1,063.10</b>	<b>38,936.90</b>	<b>2.66</b>
60 - Fire Operations	22,000.00	759.90	21,240.10	3.45
61 - Fire Communications	4,000.00	303.20	3,696.80	7.58
62 - Fire Equipment	14,000.00	0.00	14,000.00	0.00
<b>105 - Assessing</b>	<b>22,350.00</b>	<b>2,400.00</b>	<b>19,950.00</b>	<b>10.74</b>
<b>02 - Operating Expense</b>	<b>1,800.00</b>	<b>0.00</b>	<b>1,800.00</b>	<b>0.00</b>
75 - GIS Maps	1,800.00	0.00	1,800.00	0.00
<b>03 - Contractual</b>	<b>20,550.00</b>	<b>2,400.00</b>	<b>18,150.00</b>	<b>11.68</b>
30 - Assessing/Mapping	14,750.00	2,400.00	12,350.00	16.27
35 - Quarterly review	5,800.00	0.00	5,800.00	0.00
<b>106 - Animal Control</b>	<b>5,230.00</b>	<b>472.63</b>	<b>4,757.37</b>	<b>9.04</b>
<b>01 - Salaries</b>	<b>3,230.00</b>	<b>0.00</b>	<b>3,230.00</b>	<b>0.00</b>
55 - Animal control officer	3,000.00	0.00	3,000.00	0.00
70 - Med/Fica	230.00	0.00	230.00	0.00
<b>10 - Social Services/Community Serv</b>	<b>2,000.00</b>	<b>472.63</b>	<b>1,527.37</b>	<b>23.63</b>
90 - Humane Society	2,000.00	472.63	1,527.37	23.63
<b>107 - Code Enforcement</b>	<b>16,214.00</b>	<b>4,174.53</b>	<b>12,039.47</b>	<b>25.75</b>
<b>01 - Salaries</b>	<b>12,514.00</b>	<b>1,468.98</b>	<b>11,045.02</b>	<b>11.74</b>
56 - Code Enforcement Officer	11,625.00	1,364.58	10,260.42	11.74
70 - Med/Fica	889.00	104.40	784.60	11.74
<b>02 - Operating Expense</b>	<b>2,700.00</b>	<b>2,583.00</b>	<b>117.00</b>	<b>95.67</b>
21 - KVCOG Dues	2,700.00	2,583.00	117.00	95.67
<b>65 - Unclassified</b>	<b>1,000.00</b>	<b>122.55</b>	<b>877.45</b>	<b>12.26</b>
10 - Planning Board	0.00	122.55	-122.55	---
30 - Ordinance & Mapping	1,000.00	0.00	1,000.00	0.00
<b>108 - Public Safety</b>	<b>35,202.00</b>	<b>10,600.00</b>	<b>24,602.00</b>	<b>30.11</b>
<b>03 - Contractual</b>	<b>28,302.00</b>	<b>9,508.98</b>	<b>18,793.02</b>	<b>33.60</b>
40 - Ambulance	10,700.00	0.00	10,700.00	0.00
45 - Sheriff Dept	6,000.00	4,160.00	1,840.00	69.33
50 - PSAP Dispatching	11,602.00	5,348.98	6,253.02	46.10
<b>05 - Utilities</b>	<b>6,900.00</b>	<b>1,091.02</b>	<b>5,808.98</b>	<b>15.81</b>
20 - Street lights	6,900.00	1,091.02	5,808.98	15.81
<b>109 - Roads</b>	<b>305,763.00</b>	<b>33,326.27</b>	<b>272,436.73</b>	<b>10.90</b>
<b>03 - Contractual</b>	<b>167,263.00</b>	<b>3,300.00</b>	<b>163,963.00</b>	<b>1.97</b>
55 - Parking Lot Plowing	3,800.00	0.00	3,800.00	0.00
60 - Road Plowing	158,463.00	0.00	158,463.00	0.00
75 - Roadside mowing	5,000.00	3,300.00	1,700.00	66.00
<b>05 - Utilities</b>	<b>500.00</b>	<b>21.86</b>	<b>478.14</b>	<b>4.37</b>
05 - Electricity	500.00	21.86	478.14	4.37
<b>25 - ROADS</b>	<b>138,000.00</b>	<b>30,004.41</b>	<b>107,995.59</b>	<b>21.74</b>
01 - Roads Administration	2,000.00	0.00	2,000.00	0.00
05 - Brush/Tree removal	16,000.00	5,134.50	10,865.50	32.09
10 - Calcium chloride	8,000.00	2,247.50	5,752.50	28.09

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>109 - Roads CONTD</b>				
15 - Sweeping	4,000.00	0.00	4,000.00	0.00
20 - Patching	4,000.00	0.00	4,000.00	0.00
30 - Signs	3,000.00	2,375.53	624.47	79.18
35 - Painting	1,000.00	0.00	1,000.00	0.00
40 - Culverts	10,000.00	1,624.00	8,376.00	16.24
45 - Gravel	26,000.00	5,271.88	20,728.12	20.28
46 - Winter salt	15,000.00	0.00	15,000.00	0.00
70 - Grading	9,000.00	0.00	9,000.00	0.00
75 - Ditching	40,000.00	13,351.00	26,649.00	33.38
<b>110 - Transfer Station</b>	<b>112,908.00</b>	<b>20,155.20</b>	<b>92,752.80</b>	<b>17.85</b>
<b>02 - Operating Expense</b>	<b>3,800.00</b>	<b>315.00</b>	<b>3,485.00</b>	<b>8.29</b>
80 - Hazardous waste	1,500.00	0.00	1,500.00	0.00
85 - TS Backhoe Rental	2,300.00	315.00	1,985.00	13.70
<b>03 - Contractual</b>	<b>109,108.00</b>	<b>19,840.20</b>	<b>89,267.80</b>	<b>18.18</b>
65 - Transfer Station Operations	108,108.00	19,840.20	88,267.80	18.35
80 - Landfill mowing	1,000.00	0.00	1,000.00	0.00
<b>111 - Outside Agencies</b>	<b>24,116.00</b>	<b>0.00</b>	<b>24,116.00</b>	<b>0.00</b>
<b>10 - Social Services/Community Serv</b>	<b>24,116.00</b>	<b>0.00</b>	<b>24,116.00</b>	<b>0.00</b>
01 - Library	6,000.00	0.00	6,000.00	0.00
10 - Archival board	500.00	0.00	500.00	0.00
15 - Messenger	2,000.00	0.00	2,000.00	0.00
20 - Cemetery Association	3,500.00	0.00	3,500.00	0.00
25 - Rural Community Action	3,700.00	0.00	3,700.00	0.00
30 - Senior Spectrum	1,004.00	0.00	1,004.00	0.00
35 - Hospice	1,000.00	0.00	1,000.00	0.00
40 - Family Violence	1,000.00	0.00	1,000.00	0.00
45 - Maine Public Broadcasting	100.00	0.00	100.00	0.00
50 - Kennebec Valley Behavioral Hea	1,600.00	0.00	1,600.00	0.00
55 - Children Center	595.00	0.00	595.00	0.00
60 - Red Cross	1,200.00	0.00	1,200.00	0.00
65 - Sexual Assault Crisis Support	417.00	0.00	417.00	0.00
94 - Winthrop Food Pantry	1,500.00	0.00	1,500.00	0.00
<b>112 - Recreation</b>	<b>23,303.00</b>	<b>1,621.72</b>	<b>21,681.28</b>	<b>6.96</b>
<b>01 - Salaries</b>	<b>2,153.00</b>	<b>0.00</b>	<b>2,153.00</b>	<b>0.00</b>
67 - Recreation Coordinator	2,000.00	0.00	2,000.00	0.00
70 - Med/Fica	153.00	0.00	153.00	0.00
<b>02 - Operating Expense</b>	<b>4,300.00</b>	<b>0.00</b>	<b>4,300.00</b>	<b>0.00</b>
90 - Ladd Operational expenses	4,300.00	0.00	4,300.00	0.00
<b>03 - Contractual</b>	<b>5,850.00</b>	<b>1,621.72</b>	<b>4,228.28</b>	<b>27.72</b>
70 - Park Mowing	2,350.00	651.72	1,698.28	27.73
71 - Ladd Mowing	3,500.00	970.00	2,530.00	27.71
<b>10 - Social Services/Community Serv</b>	<b>11,000.00</b>	<b>0.00</b>	<b>11,000.00</b>	<b>0.00</b>
80 - 30 Mile River Snowmobile Assoc	650.00	0.00	650.00	0.00
91 - Kennebec Land Trust	250.00	0.00	250.00	0.00
92 - Friends of Cobbossee Watershe	1,300.00	0.00	1,300.00	0.00
93 - Memorial Day	300.00	0.00	300.00	0.00
97 - Andro Lake Improve Corp	3,000.00	0.00	3,000.00	0.00
98 - Andro Yacht club	500.00	0.00	500.00	0.00

### Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>112 - Recreation CONT'D</b>				
99 - 30 Mile Watshed	5,000.00	0.00	5,000.00	0.00
<b>113 - Land and Buildings</b>	<b>2,600.00</b>	<b>1,662.86</b>	<b>937.14</b>	<b>63.96</b>
<b>02 - Operating Expense</b>	<b>1,600.00</b>	<b>1,390.00</b>	<b>210.00</b>	<b>86.88</b>
15 - Maintenance and Repairs	1,000.00	1,332.00	-332.00	133.20
95 - NW Schoolhouse	200.00	12.40	187.60	6.20
96 - NW Building	200.00	15.60	184.40	7.80
97 - Town House	200.00	30.00	170.00	15.00
<b>03 - Contractual</b>	<b>1,000.00</b>	<b>272.86</b>	<b>727.14</b>	<b>27.29</b>
72 - Historic Property Mowing	1,000.00	272.86	727.14	27.29
<b>114 - Capital Reserves transfers</b>	<b>147,000.00</b>	<b>3,021.54</b>	<b>143,978.46</b>	<b>2.06</b>
<b>52 - CAPITAL RESERVE</b>	<b>147,000.00</b>	<b>3,021.54</b>	<b>143,978.46</b>	<b>2.06</b>
05 - Fire Truck	30,000.00	0.00	30,000.00	0.00
50 - Road Recon. & Pav. Project	100,000.00	0.00	100,000.00	0.00
65 - Town Office	15,000.00	0.00	15,000.00	0.00
75 - Technology Replacement Plan	2,000.00	0.00	2,000.00	0.00
90 - Former Pettengill Property Leg	0.00	3,021.54	-3,021.54	----
<b>115 - School RSU #38</b>	<b>2,033,394.00</b>	<b>338,899.00</b>	<b>1,694,495.00</b>	<b>16.67</b>
<b>60 - INTER GOVERNMENT</b>	<b>2,033,394.00</b>	<b>338,899.00</b>	<b>1,694,495.00</b>	<b>16.67</b>
15 - RSU #38	2,033,394.00	338,899.00	1,694,495.00	16.67
<b>116 - County Tax</b>	<b>187,625.00</b>	<b>0.00</b>	<b>187,625.00</b>	<b>0.00</b>
<b>60 - INTER GOVERNMENT</b>	<b>187,625.00</b>	<b>0.00</b>	<b>187,625.00</b>	<b>0.00</b>
20 - Kennebec County Tax	187,625.00	0.00	187,625.00	0.00
<b>117 - Cobbossee Watershed District</b>	<b>2,462.00</b>	<b>820.67</b>	<b>1,641.33</b>	<b>33.33</b>
<b>60 - INTER GOVERNMENT</b>	<b>2,462.00</b>	<b>820.67</b>	<b>1,641.33</b>	<b>33.33</b>
25 - Cobbossee Watershed District	2,462.00	820.67	1,641.33	33.33
<b>118 - Overlay</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>
<b>60 - INTER GOVERNMENT</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>
30 - Overlay	10,000.00	0.00	10,000.00	0.00
<b>120 - Selectboard Contingency</b>	<b>5,000.00</b>	<b>350.00</b>	<b>4,650.00</b>	<b>7.00</b>
<b>65 - Unclassified</b>	<b>5,000.00</b>	<b>350.00</b>	<b>4,650.00</b>	<b>7.00</b>
01 - Contigent	5,000.00	350.00	4,650.00	7.00
<b>Final Totals</b>	<b>3,394,477.00</b>	<b>563,633.51</b>	<b>2,830,843.49</b>	<b>16.60</b>

# Revenue Summary Report

Fund: 1  
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
<b>100 - General Admin</b>	<b>626,469.00</b>	<b>2,735,976.55</b>	<b>-2,109,507.55</b>	<b>436.73</b>
01 - Banking Interest	400.00	0.00	400.00	0.00
03 - Lien costs	5,000.00	785.35	4,214.65	15.71
04 - Interest on taxes	12,000.00	1,444.72	10,555.28	12.04
05 - MV Agent fees	4,250.00	764.00	3,486.00	17.98
06 - IFW Agent fees	500.00	99.00	401.00	19.80
07 - Motor Vehicle excise	232,000.00	42,147.45	189,852.55	18.17
08 - Boat Excise	2,000.00	718.70	1,281.30	35.94
09 - Vitals	600.00	126.20	473.80	21.03
13 - Cable TV Franchise	4,200.00	0.00	4,200.00	0.00
14 - Misc revenue	15,000.00	0.00	15,000.00	0.00
15 - Surplus	300,000.00	0.00	300,000.00	0.00
21 - State revenue sharing	45,519.00	4,317.05	41,201.95	9.48
25 - Tax Commitment	0.00	2,685,574.08	-2,685,574.08	----
26 - Supplemental Taxes	5,000.00	0.00	5,000.00	0.00
<b>103 - General Assistance</b>	<b>1,250.00</b>	<b>0.00</b>	<b>1,250.00</b>	<b>0.00</b>
01 - GA Reimbursement	1,250.00	0.00	1,250.00	0.00
<b>105 - Assessing</b>	<b>31,541.00</b>	<b>35,636.00</b>	<b>-4,095.00</b>	<b>112.98</b>
01 - Tree Growth	4,000.00	0.00	4,000.00	0.00
02 - Homestead Exemption	26,000.00	34,240.00	-8,240.00	131.69
03 - Veteran reimbursement	1,500.00	1,396.00	104.00	93.07
04 - BETE Reimbursement	41.00	0.00	41.00	0.00
<b>106 - Animal Control</b>	<b>800.00</b>	<b>3.00</b>	<b>797.00</b>	<b>0.38</b>
01 - Dog fees	750.00	3.00	747.00	0.40
02 - Dog late fees	50.00	0.00	50.00	0.00
<b>107 - Code Enforcement</b>	<b>2,000.00</b>	<b>576.00</b>	<b>1,424.00</b>	<b>28.80</b>
01 - Building permits	2,000.00	575.00	1,425.00	28.75
02 - Yard Sale Permit	0.00	1.00	-1.00	----
<b>109 - Roads</b>	<b>30,848.00</b>	<b>0.00</b>	<b>30,848.00</b>	<b>0.00</b>
01 - Local Road Assist Program	30,848.00	0.00	30,848.00	0.00
<b>119 - Snowmobile</b>	<b>650.00</b>	<b>0.00</b>	<b>650.00</b>	<b>0.00</b>
01 - State Reimbursement	650.00	0.00	650.00	0.00
<b>Final Totals</b>	<b>693,558.00</b>	<b>2,772,191.55</b>	<b>-2,078,633.55</b>	<b>399.71</b>

# General Ledger Summary Report

Fund(s): ALL  
ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
<b>1 - General Fund</b>	<b>0.00</b>	<b>13,655,594.36</b>	<b>13,655,594.36</b>	<b>0.00</b>	<b>1,205.75</b>	<b>1,205.75</b>
<b>Assets</b>	<b>1,119,946.59</b>	<b>2,946,838.49</b>	<b>742,295.25</b>	<b>2,204,543.24</b>	<b>0.00</b>	<b>3,324,489.83</b>
100-00 Cash / Checking	1,035,397.87	173,610.14	623,072.10	-449,461.96	0.00	585,935.91
110-00 Debit Card Account-Androscogg	2,000.00	0.00	0.00	0.00	0.00	2,000.00
110-01 Cash Drawers	401.70	0.00	1.70	-1.70	0.00	400.00
110-03 Andro Savings 1600191314	243,374.44	0.00	0.00	0.00	0.00	243,374.44
116-00 NSF CHECK	948.73	0.00	0.00	0.00	0.00	948.73
120-00 ACCOUNTS RECEIVABLE	772.57	0.00	0.00	0.00	0.00	772.57
121-00 PAYROLL TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00
150-05 2005 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,612.51	0.00	0.00	0.00	0.00	5,612.51
150-13 2013 Real Estate Taxes	0.10	0.00	0.08	-0.08	0.00	0.02
150-14 2014 Real Estate Taxes	1.31	0.00	1.29	-1.29	0.00	0.02
150-15 2015 Real Estate Taxes	76,780.58	138.17	76,831.94	-76,693.77	0.00	86.81
150-16 2016 Real Estate Taxes	-2,436.30	2,673,624.06	3,389.44	2,670,234.62	0.00	2,667,798.32
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	0.00	168.81
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	0.00	250.19
155-07 2007 pp Taxes	261.03	0.00	0.00	0.00	0.00	261.03
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	0.00	421.05
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	0.00	554.20
155-10 2010 pp Taxes	880.67	0.00	0.00	0.00	0.00	880.67
155-11 2011 pp Taxes	1,504.76	0.00	0.00	0.00	0.00	1,504.76
155-12 2012 pp Taxes	1,761.53	0.00	256.77	-256.77	0.00	1,504.76
155-13 2013 pp Taxes	2,154.16	0.00	473.12	-473.12	0.00	1,681.04
155-14 2014 pp Taxes	3,270.95	0.00	0.00	0.00	0.00	3,270.95
155-15 2015 pp Taxes	6,528.10	0.00	0.00	0.00	0.00	6,528.10
155-16 2016 pp Taxes	-0.02	11,950.02	0.00	11,950.02	0.00	11,950.00
160-09 2009 Liens	5,411.87	0.00	0.00	0.00	0.00	5,411.87
160-10 2010 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-11 2011 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-13 2013 Liens	5,875.95	0.00	0.00	0.00	0.00	5,875.95
160-14 2014 Liens	36,926.13	0.00	7,204.65	-7,204.65	0.00	29,721.48
160-15 2015 Liens	0.00	60,119.33	1,856.78	58,262.55	0.00	58,262.55
199-02 Due to/from Ladd Rec	-1,570.12	23,318.33	26,021.00	-2,702.67	0.00	-4,272.79
199-03 Due to/from Special Revenues	-15,363.53	100.00	470.00	-370.00	0.00	-15,733.53
199-04 Due to/from Capital Projects	-303,165.79	2,056.44	1,341.38	715.06	0.00	-302,450.73
199-05 Due to/from Trust Funds	0.00	1,922.00	1,375.00	547.00	0.00	547.00
<b>Liabilities</b>	<b>111,866.63</b>	<b>40,024.66</b>	<b>36,009.86</b>	<b>-4,014.80</b>	<b>-1,205.75</b>	<b>106,646.08</b>
310-01 BMV	1,591.25	23,810.03	24,408.53	598.50	-1,205.75	984.00
310-03 State Vital Fees	0.00	0.00	20.80	20.80	0.00	20.80
310-15 IFW	4,587.25	6,937.56	2,759.69	-4,177.87	0.00	409.38
310-30 Dog License State	0.00	0.00	3.00	3.00	0.00	3.00
310-35 State Plumbing Fee 25%	346.25	0.00	125.00	125.00	0.00	471.25
310-36 DEP Plumbing Fee \$15.00	-282.50	0.00	30.00	30.00	0.00	-252.50
320-00 Accounts Payable	3,729.13	1,728.92	191.20	-1,537.72	0.00	2,191.41
320-05 LPI Plumbing Fee 75%	-1,013.75	0.00	680.00	680.00	0.00	-333.75
330-10 Federal withholding	0.00	6,379.78	6,379.78	0.00	0.00	0.00
330-25 State withholding	0.00	407.66	407.66	0.00	0.00	0.00
330-40 Retirement withholding	0.00	273.79	273.79	0.00	0.00	0.00
330-50 MMEHT with holding	0.00	486.92	730.41	243.49	0.00	243.49

# General Ledger Summary Report

Fund(s): ALL  
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net	
		Debits	Credits	Net		
<b>1 - General Fund CONT'D</b>						
400-00 Deferred Tax Revenues	102,909.00	0.00	0.00	0.00	102,909.00	
<b>Fund Balance</b>	<b>1,008,079.96</b>	<b>10,668,731.21</b>	<b>12,877,289.25</b>	<b>2,208,558.04</b>	<b>0.00</b>	<b>3,216,638.00</b>
500-00 Expense control	0.00	563,633.51	10,105,096.00	9,541,462.49	0.00	9,541,462.49
510-00 Revenue control	0.00	2,080,675.70	2,772,193.25	691,517.55	0.00	691,517.55
520-00 Undesignated fund balance	1,008,079.96	8,024,422.00	0.00	-8,024,422.00	0.00	-7,016,342.04
<b>2 - Ladd Rec Operations</b>						
<b>Assets</b>	<b>0.00</b>	<b>49,339.33</b>	<b>49,339.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
199-01 Due to/from	1,570.12	26,021.00	23,318.33	2,702.67	0.00	4,272.79
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>1,570.12</b>	<b>23,318.33</b>	<b>26,021.00</b>	<b>2,702.67</b>	<b>0.00</b>	<b>4,272.79</b>
500-00 Expense Control	0.00	23,318.33	0.00	-23,318.33	0.00	-23,318.33
510-00 Revenue Control	0.00	0.00	26,021.00	26,021.00	0.00	26,021.00
520-00 Fund Balance	1,570.12	0.00	0.00	0.00	0.00	1,570.12
<b>3 - Special Revenues</b>						
<b>Assets</b>	<b>0.00</b>	<b>570.00</b>	<b>570.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
120-01 No. Wayne School House KSB	2,424.83	0.00	0.00	0.00	0.00	2,424.83
199-01 Due to/from	15,363.53	470.00	100.00	370.00	0.00	15,733.53
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>17,788.36</b>	<b>100.00</b>	<b>470.00</b>	<b>370.00</b>	<b>0.00</b>	<b>18,158.36</b>
500-00 Expense Control	0.00	100.00	0.00	-100.00	0.00	-100.00
510-00 Revenue Control	0.00	0.00	470.00	470.00	0.00	470.00
525-00 Animal Control	2,100.03	0.00	0.00	0.00	0.00	2,100.03
531-00 Farmers Market	476.52	0.00	0.00	0.00	0.00	476.52
532-00 Wayne History Project	3,973.42	0.00	0.00	0.00	0.00	3,973.42
535-00 Soccer	2,239.09	0.00	0.00	0.00	0.00	2,239.09
536-00 Softball	621.02	0.00	0.00	0.00	0.00	621.02
537-00 Baseball	118.90	0.00	0.00	0.00	0.00	118.90
538-00 Cemetery Lot Sales	275.00	0.00	0.00	0.00	0.00	275.00
539-00 Community Directory	115.00	0.00	0.00	0.00	0.00	115.00
540-00 No. Wayne School House	2,395.84	0.00	0.00	0.00	0.00	2,395.84
541-00 Water Quality	5,473.54	0.00	0.00	0.00	0.00	5,473.54
<b>4 - Capital Reserves</b>						
<b>Assets</b>	<b>0.00</b>	<b>3,397.82</b>	<b>3,397.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFUCU - 24852-64	17,928.79	0.00	0.00	0.00	0.00	17,928.79
199-01 Due to/from	303,165.79	1,341.38	2,056.44	-715.06	0.00	302,450.73

# General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
<b>4 - Capital Reserves CONT'D</b>						
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>321,119.58</b>	<b>2,056.44</b>	<b>1,341.38</b>	<b>-715.06</b>	<b>0.00</b>	<b>320,404.52</b>
500-00 Expense Control	0.00	2,056.44	0.00	-2,056.44	0.00	-2,056.44
510-00 Revenue Control	0.00	0.00	1,341.38	1,341.38	0.00	1,341.38
521-00 Transfer Station	43,572.00	0.00	0.00	0.00	0.00	43,572.00
523-00 Roads	83,203.44	0.00	0.00	0.00	0.00	83,203.44
524-00 Fire Truck	42,928.79	0.00	0.00	0.00	0.00	42,928.79
525-00 Sand Salt Shed	2,918.64	0.00	0.00	0.00	0.00	2,918.64
526-00 Footbridge	3,617.44	0.00	0.00	0.00	0.00	3,617.44
528-00 Town House	0.00	0.00	0.00	0.00	0.00	0.00
530-00 Fire Station	1,591.74	0.00	0.00	0.00	0.00	1,591.74
531-00 Lord Road Paving	30,410.48	0.00	0.00	0.00	0.00	30,410.48
532-00 Hardscrabble Road	2,810.53	0.00	0.00	0.00	0.00	2,810.53
533-00 Lovejoy Pond Dam	16,560.53	0.00	0.00	0.00	0.00	16,560.53
534-00 Land/Building	3,083.75	0.00	0.00	0.00	0.00	3,083.75
535-00 Cemetery Stone Cleaning	9,900.00	0.00	0.00	0.00	0.00	9,900.00
536-00 Town Office	47,402.50	0.00	0.00	0.00	0.00	47,402.50
537-00 Besse Road Chip Seal	4,800.00	0.00	0.00	0.00	0.00	4,800.00
538-00 Fire Equipment	6,572.52	0.00	0.00	0.00	0.00	6,572.52
539-00 Village Improvements	2,737.87	0.00	0.00	0.00	0.00	2,737.87
540-00 Technology	8,654.16	0.00	0.00	0.00	0.00	8,654.16
542-00 Emergency Management	5,200.00	0.00	0.00	0.00	0.00	5,200.00
543-00 Fire Pond/Dry Hydrant	1,633.00	0.00	0.00	0.00	0.00	1,633.00
545-00 Fmr. Pettengill Property Legal	3,522.19	0.00	0.00	0.00	0.00	3,522.19
<b>5 - Trust Funds</b>	<b>0.00</b>	<b>3,297.00</b>	<b>3,297.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Assets</b>	<b>80,400.90</b>	<b>1,375.00</b>	<b>1,922.00</b>	<b>-547.00</b>	<b>0.00</b>	<b>79,853.90</b>
101-00 Jaworski Andro 45107709	1,141.74	0.00	0.00	0.00	0.00	1,141.74
103-00 Ruth Lee Andro 45107645	8,486.39	0.00	0.00	0.00	0.00	8,486.39
104-00 Ladd Worthy Poor Andro 4510761	23,669.40	0.00	0.00	0.00	0.00	23,669.40
105-00 Ladd WAFUCU 25542-ID 00	25.04	0.00	0.00	0.00	0.00	25.04
106-00 Ladd WAFUCU 25542-ID 10 CD	14,862.67	0.00	0.00	0.00	0.00	14,862.67
107-00 Ladd WAFUCU 25542-ID 64 Savings	32,215.66	0.00	0.00	0.00	0.00	32,215.66
199-01 Due to/from	0.00	1,375.00	1,922.00	-547.00	0.00	-547.00
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>80,400.90</b>	<b>1,922.00</b>	<b>1,375.00</b>	<b>-547.00</b>	<b>0.00</b>	<b>79,853.90</b>
500-00 Expense Control	0.00	547.00	0.00	-547.00	0.00	-547.00
510-00 Revenue Control	0.00	1,375.00	1,375.00	0.00	0.00	0.00
521-00 Jaworski Fund Balance	1,141.74	0.00	0.00	0.00	0.00	1,141.74
522-00 Ladd Recreation Capital FB	47,103.37	0.00	0.00	0.00	0.00	47,103.37
523-00 Ruth Lee FB	8,486.39	0.00	0.00	0.00	0.00	8,486.39
524-00 Ladd Worthy Poor FB	23,669.40	0.00	0.00	0.00	0.00	23,669.40
<b>Final Totals</b>	<b>0.00</b>	<b>13,712,198.51</b>	<b>13,712,198.51</b>	<b>0.00</b>	<b>1,205.75</b>	<b>1,205.75</b>