

Town of Wayne Board of Selectmen

MEMBERS: Gary Kenny, Stephanie Haines, Peter Ault, Don Welsh and Jon Lamarche

Meeting Agenda

Date: Tuesday, January 26, 2016

Time: 6:30 PM

Place: Wayne Elementary School – Gymnasium

Call Meeting to Order.

Pledge of Allegiance.

Selectmen Present / Quorum.

Meeting Minutes.

- a. **Consider approving of meeting minutes of the Wayne Board of Selectmen – January 12, 2016.**
Manager Recommendation: Move the Board to approve meeting minutes of the Wayne Board of Selectmen – January 12, 2016.

Warrants.

- a. **Consider approving of Payroll Warrant #30 (\$5,939.82).**
Manager Recommendation: Move the Board to approve Payroll Warrant #30.
- b. **Consider approving of Accounts Payable Warrant #31 (***\$8,345.77).**
Manager Recommendation: Move the Board to approve Accounts Payable Warrant #31.

Business Agenda.

- a. **Authorize the Town Manager to sign Rural Patrol Dispatch Contract with State of Maine.**
Manager Recommendation: Move the Board to authorize the Town Manager to sign Rural Patrol Dispatch Contract with State of Maine.
- b. **Review North Wayne Dam security options**
Manager Recommendation: Move the Board to North Wayne Dam security options.
- c. **Review and discuss Draft Audited Financial Statements for Fiscal Year Ending June 30, 2015.**
Manager Recommendation: Discussion Only.
- d. **Proposed Budget Timeline & Priorities**
Manager Recommendation: Move the Board to adopt Proposed Timeline.
- e. **Executive Session: Pettengill Property.**
(Executive Session, if needed, 1 MRSA §405 (6) C Real Estate)

Manager Recommendation: Move the Board to enter into Executive Session, 1 MRSA §405 (6) C Real Estate.

Manager Recommendation: Move the Board to exit into Executive Session, 1 MRSA §405 (6) C Real Estate.

Manager Recommendation: Any motion as a result of executive session.

Supplements / Abatements.

None

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday February 9, 2016 at 6:30 PM** at the Wayne Elementary School - Gymnasium.

**Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday January 12, 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: Peter Ault, Gary Kenny, Stephanie Haines, Jonathan Lamarche, and Don Welsh.

Others Present: Aaron Chrostowsky, Town Manager; Cathy Cook, Town Clerk.

Audience: Linda McKee, Diana McLaughlin, Steve McLaughlin, Margaret Morrill, Robert Stephenson

Pledge of Allegiance

Meeting Minutes

- a. A motion was made to approve the meeting minutes of the Board of Selectmen on December 15, 2015. (Lamarche/Haines) (4/1) Kenny abstained

Warrants

- a. The Board approved Warrant #26 (Payroll) in the amount of \$6,079.71. (Haines/Lamarche) (5/0)
- b. The Board approved Warrant #27 (Accounts Payable) in the amount of \$9,579.82. (Haines/Lamarche) (5/0)
- c. The Board approved Warrant #28 (Payroll) in the amount of \$5,834.32. (Welsh/Haines) (5/0)
- d. The Board approved Warrant #29 (Accounts Payable) in the amount of \$205,075.50. (Welsh/Haines) (5/0)

Business Agenda

- a. Request for aggressive Police patrols at North Wayne Dam area in summertime due to complaints by local residents about alcohol and drug use, loud noise, lewd behavior, speeding, and too many cars parking along the road there. Stated these problems worse in past couple years. Town Manager listened and stated limited budget (\$4,000 Yearly) for extra sheriff patrol for all town special events, but agreed to ask for increase to \$10,000. In this year's budget to address this chronic problem.
- b. The Board moved to extend the Winter Lot Maintenance Contract. (Welsh/Lamarche) (5/0)
- c. The Board moved to extend the Winter Highway Maintenance Contract with Dennis Bruen. (Haines/Welsh) (5/0)
- d. The Board moved to accept Robert Stephenson's resignation with regret from 30 Mile River Watershed Association as Wayne's representative, because he is no longer a Wayne resident. (Haines/Lamarche) (5/0)

- e. The Board moved to appoint Nicole Perry to the Recreational Sports Committee. (Haines/Lamarche) (5/0)
- f. Discussion about Robert Pettengill's letter in response to Wayne's final letter offer about Foreclosed Former Pettengill property. Town Manager to consult with town attorney because it appears Pettengill did not agree to stipulations in Wayne's final offer.

Abatements/Supplements: None

Town Manager Report:

- a. Town Manager met with Readfield Town Manager to discuss issues at Transfer Station, ie cash differences. Concerns that Wayne may be paying more than fair share of expenses there.
- b. Ten 30-45 day Notices were sent out just before January 1st.
- c. W2 and 1099 forms were just sent out.

Board Member Reports:

- a. Stephanie Haines stated she will be unable to attend next meeting.

Public Comments:

- a. Robert Stephenson said he heard that Winthrop Food Bank serves 28 Wayne residents and suggested Wayne consider increasing contribution amount.

Adjourn.

Motion to Adjourn at 7:45 PM. (Welsh/Haines) (5/0)

The next Select Board Meeting is scheduled for Tuesday, January 26 at 6:30 p.m. at the Wayne Elementary School Gymnasium.

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny

Stephanie Haines

Peter Ault

Don Welsh

Jonathan Lamarche

Town of Wayne, Maine

PSAP & Dispatch Services
FY 2016-2017

Somerset County
Communication Center
Skowhegan, ME

FY 2015-2016
\$2.10 per capita x 1,189 (2010 Census) = \$2,497

FY 2016-2017
\$ per capita x 1,189 (2010 Census) = \$

Public Safety Answering Point (PSAP)

- Dial 911

Central Maine Regional Communication Center
Augusta, ME

FY 2015-2016
\$7,916

FY 2016-2017
\$6,795.00

Law Enforcement Rural Patrol Dispatch

- Kennebec Sheriff's Office

Winthrop Communication Center
Winthrop, ME

FY 2015-2016
\$1.85 per capita x 1,189 (2010 Census) = \$2,197

FY 2016-2017
\$ per capita x 1,189 (2010 Census) = \$

Fire/ Ambulance Dispatch

- Wayne Fire Department
- Winthrop Ambulance



STATE OF MAINE
Department of Public Safety
Consolidated Emergency Communications Bureau
42 State House Station
Augusta, Maine
04333-0042

Paul R. LePage
GOVERNOR

John E. Morris
COMMISSIONER

January 19, 2016

Dear Township Manager,

Enclosed you will find three (3) copies of a contract for the continuation of Public Safety Answering Point (PSAP) and/or public safety dispatching services, between the Department of Public Safety and your community.

Please review this contract and sign page 8 of all three copies, and return all three copies of the contract to me;

Cliff Wells
Department of Public Safety
Emergency Communications Bureau
45 Commerce Dr. Suite 1
42 State House Station
Augusta, ME 04333

When I have received them, I will have the Commissioner sign them and one will be returned to you for your records.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Cliff Wells".

Cliff Wells
Director

INTEGRITY * FAIRNESS * COMPASSION * EXCELLENCE

Offices located at: 45 Commerce Drive, Suite #1, Augusta, Maine
(207) 624-7001 (Voice) (888) 524-7900 (TDD) (207) 287-3428 (Fax)

AGREEMENT
BETWEEN
STATE OF MAINE, DEPARTMENT OF PUBLIC SAFETY
AND
TOWN OF WAYNE

This Agreement is between the State of Maine, Department of Public Safety, with a mailing address of 104 State House Station, Augusta, Maine 04333-0104 ("Department") and the Town of Wayne, with a mailing address of PO Box 400 48 Pond Road, Wayne, Maine 04284 ("Town"), hereinafter referred to jointly as the "Parties".

WHEREAS, the Town of Wayne has an obligation to provide Public Safety Law Enforcement Dispatch services; and

WHEREAS, the Town wishes to contract with the Department for the provision of law enforcement dispatch services; and

WHEREAS, the Department is willing to provide law enforcement dispatch services:

NOW THEREFORE, in consideration of the premises and the covenants set forth herein, the Parties agree as follows:

1. The Department agrees to furnish to the Town all qualified personnel, facilities and materials necessary to provide Public Safety Law Enforcement Dispatch services as set forth in Attachment A to this Agreement ("Project").
2. The Department shall provide to the Town:
 - a. A quarterly statistical report of law enforcement dispatch services;



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January 21, 2016

Mr. Aaron J. Chrostowsky
Town Manager
Town of Wayne
P.O. Box 400
Wayne, Maine 04284

Dear Aaron:

Enclosed is a draft of your audited financial statements for the year ended June 30, 2015.

Please review these statements and return this letter to us within 20 business days of the date above, indicating whether you have questions or corrections, or whether you have accepted this draft as an adequate result of our engagement, and understand the contents well enough to take responsibility for them.

Please call me with questions I have on page(s) _____.

OR

I have reviewed this draft, understand the financial information it represents and accept it as the final result of our engagement.

Subsequent Events:

In connection with your audit of the Town of Wayne's financial statements, you were provided with a representation letter dated August 18, 2015. Your signature below is assurance that no information has come to your attention since that date which would cause you to believe that any of those previous representations should be modified. In addition, no events have occurred subsequent to June 30, 2015 and through the date of this letter that would require adjustment to or disclosure in the financial statements. If events have occurred that should be disclosed, please enclose a separate attachment with a signed copy of this letter.

SIGNED _____ DATE _____

(Print Name) _____

If you have any questions or comments, please do not hesitate to call.

Very Best,

Ron H.R. Smith, C.P.A.

RHRS/jml

Enclosures

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

Audited Financial Statements

Town of Wayne, Maine

June 30, 2015



Proven Expertise and Integrity

TOWN OF WAYNE, MAINE

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JUNE 30, 2015

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Wayne
Wayne, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Buxton, Maine
January 21, 2016



**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015**

(UNAUDITED)

The following management's discussion and analysis of Town of Wayne, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

The Town of Wayne presents two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual –

General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental funds is \$4,317,548 compared to \$4,221,268 in the prior year, an increase of \$96,280.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased to \$1,444,469 at the end of this year for governmental activities.

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

	Governmental Activities	
	2015	2014
Assets:		
Current Assets	\$ 1,545,276	\$ 1,810,156
Capital Assets	3,239,110	2,601,616
Total Assets	4,784,386	4,411,772
Liabilities:		
Current Liabilities	115,046	38,152
Long-term Debt Outstanding	345,800	149,809
Total Liabilities	460,846	187,961
Deferred Inflows of Resources:		
Prepaid Taxes	5,992	2,543
Total Deferred Inflows of Resources	5,992	2,543
Net Position:		
Net Investment in Capital Assets	2,797,542	2,424,281
Restricted	75,537	66,920
Unrestricted	1,444,469	1,730,067
Total Net Position	\$ 4,317,548	\$ 4,221,268

Revenues and Expenses

Revenues increased by 4.21% and expenses increased by 4.45% from the prior year. The increase in revenues was primarily due to an increase in taxes and miscellaneous revenues. The increase in expenditures was primarily due to increases in education and sanitation.

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

	<u>2015</u>	<u>2014</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 9,129	\$ 8,139
Operating grants & contributions	30,532	33,292
<i>General Revenues:</i>		
Taxes	2,848,100	2,770,860
Grants & contributions not restricted to specific programs	78,218	69,432
Miscellaneous	174,481	131,873
Total Revenues	<u>3,140,460</u>	<u>3,013,596</u>
Expenses		
General government	321,090	304,641
Public safety	87,079	91,556
Highways and roads	364,087	360,359
Sanitation	114,293	79,953
Cobbossee watershed	2,233	2,127
Recreation	24,184	19,356
Organizations and social services	21,611	28,152
Unclassified	143,210	132,424
Education	1,774,654	1,708,722
County tax	179,882	182,790
Overlay	7,913	4,393
Interest on long-term debt	3,944	-
Total Expenses	<u>3,044,180</u>	<u>2,914,473</u>
Change in Net Position	96,280	99,123
Net Postion - July 1	<u>4,221,268</u>	<u>4,122,145</u>
Net Position - June 30	<u>\$ 4,317,548</u>	<u>\$ 4,221,268</u>

Financial Analysis of the Town's Fund Statements

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

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

	2015	2014
Major Funds:		
General Fund:		
Unassigned	\$ 1,085,862	\$ 1,022,909
Total Major Funds	\$ 1,085,862	\$ 1,022,909
Nonmajor Funds:		
Special Revenue Funds:		
Assigned	\$ 41,325	\$ 36,661
Unassigned	(542)	(3,084)
Capital Projects Funds:		
Assigned	242,104	512,999
Permanent Funds:		
Restricted	75,537	66,920
Total Nonmajor Funds	\$ 358,424	\$ 613,496

The general fund total fund balance increased by \$62,953 from the prior fiscal year. The nonmajor fund balances decreased by \$255,072 from the prior fiscal year.

Budgetary Highlights

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

The general fund actual revenues were over budget by \$140,151. This was primarily because of property and excise taxes being receipted more than budgeted amounts.

The general fund actual expenditures were under budget by \$72,802. All expenditure categories were under budget with the exception of general government and sanitation.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2015, the net book value of capital assets recorded by the Town increased by \$637,494. This was a result of capital additions of \$735,589 less current year depreciation expense of \$98,095.

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

	<u>2015</u>	<u>2014</u>
Land and improvements	\$ 705,000	\$ 705,000
Buildings and improvements	245,013	256,901
Machinery and equipment	56,905	38,693
Vehicles	356,516	25,097
Infrastructure	1,875,676	1,575,925
Total	<u>\$ 3,239,110</u>	<u>\$ 2,601,616</u>

Debt

At June 30, 2015, the Town had \$436,000 in bonds outstanding versus \$170,000 last year. Other obligations include capital leases payable and accrued sick and vacation time as shown in Note 5 of Notes to Financial Statements.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately four months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

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

TOWN OF WAYNE, MAINE

STATEMENT A

STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,362,592
Investments	14,788
Accounts receivable (net of allowance for uncollectibles):	
Taxes	105,842
Liens	60,776
Other	1,278
Total current assets	<u>1,545,276</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	705,000
Buildings, equipment and infrastructure net of accumulated depreciation	2,534,110
Total noncurrent assets	<u>3,239,110</u>
TOTAL ASSETS	<u>\$ 4,784,386</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ -
Payroll liabilities	20
Due to other governments	6,219
Current portion of long-term obligations	108,807
Total current liabilities	<u>115,046</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	342,000
Capital leases payable	3,800
Total noncurrent liabilities	<u>345,800</u>
TOTAL LIABILITIES	<u>460,846</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	5,992
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>5,992</u>
NET POSITION	
Net investment in capital assets	2,797,542
Restricted	75,537
Unrestricted	1,444,469
TOTAL NET POSITION	<u>4,317,548</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,784,386</u>

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

STATEMENT B

TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 321,090	\$ 9,129	\$ -	\$ -	\$ (311,961)
Public safety	87,079	-	-	-	(87,079)
Highways and roads	364,087	-	30,532	-	(333,555)
Sanitation	114,293	-	-	-	(114,293)
Cobbossee watershed	2,233	-	-	-	(2,233)
Recreation	24,184	-	-	-	(24,184)
Organizations and social services	21,611	-	-	-	(21,611)
Unclassified	143,210	-	-	-	(143,210)
Education	1,774,654	-	-	-	(1,774,654)
County tax	179,882	-	-	-	(179,882)
Overlay	7,913	-	-	-	(7,913)
Interest on long-term debt	3,944	-	-	-	(3,944)
Total government	\$ 3,044,180	\$ 9,129	\$ 30,532	\$ -	\$ (3,004,519)

TOWN OF WAYNE, MAINE

STATEMENT B (CONTINUED)

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,004,519)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,612,712
Excise taxes	235,388
Grants and contributions not restricted to specific programs	78,218
Miscellaneous	174,481
Total general revenues	<u>3,100,799</u>
Change in net position	96,280
NET POSITION - JULY 1	<u>4,221,268</u>
NET POSITION - JUNE 30	<u>\$ 4,317,548</u>

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

TOWN OF WAYNE, MAINE

STATEMENT C

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015

	General Fund	All Nonmajor Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,289,894	\$ 72,698	\$ 1,362,592
Investments	-	14,788	14,788
Accounts receivable (net of allowance for uncollectibles):			
Taxes	105,842	-	105,842
Liens	60,776	-	60,776
Other	1,278	-	1,278
Due from other funds	567	271,505	272,072
TOTAL ASSETS	\$ 1,458,357	\$ 358,991	\$ 1,817,348
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Payroll liabilities	20	-	20
Due to other governments	6,219	-	6,219
Due to other funds	271,505	567	272,072
TOTAL LIABILITIES	277,744	567	278,311
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	88,759	-	88,759
Prepaid taxes	5,992	-	5,992
TOTAL DEFERRED INFLOWS OF RESOURCES	94,751	-	94,751
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	75,537	75,537
Committed	-	-	-
Assigned	-	283,429	283,429
Unassigned	1,085,862	(542)	1,085,320
TOTAL FUND BALANCES	1,085,862	358,424	1,444,286
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,458,357	\$ 358,991	\$ 1,817,348

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

TOWN OF WAYNE, MAINE

STATEMENT D

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,444,286
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	3,239,110
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	88,759
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(436,000)
Capital leases payable	(5,568)
Accrued compensated absences	<u>(13,039)</u>
Net position of governmental activities	<u>\$ 4,317,548</u>

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

TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	All Nonmajor Funds	Totals Governmental Funds
REVENUES			
Taxes:			
Property	\$ 2,692,777	\$ -	\$ 2,692,777
Excise	235,388	-	235,388
Intergovernmental	108,750	-	108,750
Charges for services	9,129	-	9,129
Miscellaneous revenues	38,472	136,009	174,481
TOTAL REVENUES	3,084,516	136,009	3,220,525
EXPENDITURES			
Current:			
General government	304,307	-	304,307
Public safety	65,790	-	65,790
Highways and roads	309,772	-	309,772
Sanitation	114,293	-	114,293
Cobbossee watershed	2,233	-	2,233
Recreation	15,446	-	15,446
Organizations and social services	21,611	-	21,611
Unclassified	19,318	123,892	143,210
Education	1,774,654	-	1,774,654
County tax	179,882	-	179,882
Overlay	7,913	-	7,913
Capital outlay	5,100	730,489	735,589
Debt service:			
Principal	34,000	-	34,000
Interest	3,944	-	3,944
TOTAL EXPENDITURES	2,858,263	854,381	3,712,644
EXCESS REVENUES OVER (UNDER) EXPENDITURES	226,253	(718,372)	(492,119)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	300,000	300,000
Transfers in	30,000	207,579	237,579
Transfers (out)	(193,300)	(44,279)	(237,579)
TOTAL OTHER FINANCING SOURCES (USES)	(163,300)	463,300	300,000
NET CHANGE IN FUND BALANCES	62,953	(255,072)	(192,119)
FUND BALANCES - JULY 1,	1,022,909	613,496	1,636,405
FUND BALANCES - JUNE 30	\$ 1,085,862	\$ 358,424	\$ 1,444,286

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

TOWN OF WAYNE, MAINE

STATEMENT F

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2015

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (192,119)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset purchases	735,589
Depreciation expense	<u>(98,095)</u>
	<u>637,494</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	
Taxes and liens receivable	<u>(80,065)</u>
Debt proceeds provide current financial resources to governmental funds, but long-term liabilities in the Statement of Net Position	
	<u>(300,000)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(4,797)</u>
	<u>(4,797)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>35,767</u>
Change in net position of governmental activities (Statement B)	<u>\$ 96,280</u>

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Government-Wide and Fund Financial Statements

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

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

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

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board of Selectmen was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

Deposits and Investments

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

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

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

The Town of Wayne has no formal investment policy but instead follows the State of Maine Statutes. They are in the process of adopting a more detailed investment policy.

Interfund Receivables and Payables

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2015.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists of bonds payable, capital leases payable, and compensated absences.

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

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2015, the Town's liability for compensated absences is \$13,039.

Net Position

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

Fund Balance

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

Deferred Outflows and Inflows of Resources

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 12, 2014 on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2014, January 31, 2015 and April 1, 2015. Interest on unpaid taxes commenced on October 2, 2014, February 2, 2015 and April 2, 2015, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$21,337 for the year ended June 30, 2015.

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2015, the Town's deposits amounting to \$1,362,592 were comprised of bank deposits of \$1,374,546. Of these deposits, \$291,308 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$1,083,238 were collateralized with securities held by the financial institution in the Town's name.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 48,233
Sweep account	1,083,238
Savings accounts	243,075
	<u>\$ 1,374,546</u>

Investments:

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

At June 30, 2015, the Town's investments balance of \$14,788 was fully insured by federal depositary insurance and consequently was not exposed to custodial credit risk.

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>< 1 Year</u>	<u>1 - 5 Years</u>
Certificates of deposit	\$ 14,788	\$ -	\$ 14,788	\$ -
	<u>\$ 14,788</u>	<u>\$ -</u>	<u>\$ 14,788</u>	<u>\$ -</u>

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

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2015 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 567	\$ 271,505
Nonmajor Special Revenue Funds	38,717	542
Nonmajor Capital Projects Funds	225,677	25
Nonmajor Permanent Funds	7,111	-
	<u>\$ 272,072</u>	<u>\$ 272,072</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2015:

	Balance, 7/1/14	Additions	Disposals	Balance, 6/30/15
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
	<u>705,000</u>	<u>-</u>	<u>-</u>	<u>705,000</u>
Depreciated assets:				
Buildings and improvements	654,914	3,316	-	658,230
Equipment, vehicles furniture & fixtures	469,755	366,722	-	836,477
Infrastructure	4,698,102	365,551	-	5,063,653
	<u>5,822,771</u>	<u>735,589</u>	<u>-</u>	<u>6,558,360</u>
Less: accumulated depreciation	(3,926,155)	(98,095)	-	(4,024,250)
	<u>1,896,616</u>	<u>637,494</u>	<u>-</u>	<u>2,534,110</u>
Net capital assets	<u>\$ 2,601,616</u>	<u>\$ 637,494</u>	<u>\$ -</u>	<u>\$ 3,239,110</u>
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				21,289
Public works				54,315
Recreation				8,738
Total depreciation expense				<u>\$ 98,095</u>

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2015:

	Balance, 7/1/14	Additions	Deletions	Balance, 6/30/15	Current Portion
Bonds payable	\$ 170,000	\$ 300,000	\$ (34,000)	\$ 436,000	\$ 94,000
Capital leases payable	7,335	-	(1,767)	5,568	1,768
Accrued compensated absences	8,242	4,797	-	13,039	13,039
Totals	\$ 185,577	\$ 304,797	\$ (35,767)	\$ 454,607	\$ 108,807

The following is a summary of the bonds outstanding as of June 30, 2015:

Bonds payable:

\$170,000 - 2013 Bond with TD Bank due in annual principal and interest payments through August of 2018. The interest rate is set at 2.32% per annum.

\$ 136,000

\$300,000 - 2014 Bond with Camden National Bank due in annual principal and interest payments through August of 2019. The interest rate is set at 2.21% per annum.

300,000

Total Bonds Payable

\$ 436,000

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

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total Debt Service
2016	\$ 94,000	\$ 9,785	\$ 103,785
2017	94,000	7,676	101,676
2018	94,000	5,551	99,551
2019	94,000	3,441	97,441
2020	60,000	1,326	61,326
	<u>\$ 436,000</u>	<u>\$ 27,779</u>	<u>\$ 463,779</u>

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 5 – LONG TERM DEBT (CONTINUED)

A summary of the outstanding capital leases payable is as follows:

The Town leases a copier under a non-cancelable lease agreement dated May of 2013. The term of the lease is for a five year period expiring in July of 2017. Annual principal and interest payments are \$1,948.

Future minimum payments, by year and in the aggregate, under these leases are as follows:

2016	\$ 1,948
2017	1,948
2018	1,948
2019	-
2020	-
Total minimum lease payments	<u>5,844</u>
Less: Amount representing interest	(276)
Present value of future minimum lease payments	<u>\$ 5,568</u>

NOTE 6 – RESTRICTED FUND BALANCES

At June 30, 2015, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 75,537</u>
---------------------------------------	------------------

NOTE 7 – ASSIGNED FUND BALANCES

At June 30, 2015, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 41,325
Nonmajor capital projects funds (Schedule F)	<u>242,104</u>
	<u>\$ 283,429</u>

NOTE 8 – RISK MANAGEMENT – PARTICIPATION IN A PUBLIC ENTITY RISK POOL

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 8 – RISK MANAGEMENT – PARTICIPATION IN A PUBLIC ENTITY RISK POOL (CONTINUED)

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2015. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 9 – OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. At June 30, 2015, the County of Kennebec had no outstanding debt. The Town's share of school debt was as follows:

	Outstanding Debt	Town's Percentage	Total Share
RSU #38	4,509,311	16.06%	\$ 724,195

NOTE 10 – DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGERS ASSOCIATION RETIREMENT CORPORATION

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the International City Management Association Retirement Corporation (ICMA-RC). The plan, available to all full-time Town employees, permits them to defer a portion of their salary, in addition to Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. The plan is being maintained by ICMA Retirement Corporation.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 10 – DEFERRED COMPENSATION PLAN (CONTINUED)

B. Funding Policy

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

The Town's contributions to the plan including employee contributions for 2015, 2014, and 2013 were \$1,504, \$313, and \$3,446, respectively.

NOTE 11 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Contractual	\$ 23,595
Street lights	941
Transfer station	3,334
Snowmobile	589
	<u>\$ 28,459</u>

NOTE 12 – DEFICIT FUND BALANCES

At June 30, 2015, the Town had the following funds with deficit fund balances:

Boat Launch	<u>\$ 542</u>
-------------	---------------

NOTE 13 - CONTINGENCIES

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

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

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

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TOWN OF WAYNE, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,022,909	\$ 1,022,909	\$ 1,022,909	\$ -
Resources (Inflows):				
Property taxes	2,597,744	2,597,744	2,692,777	95,033
Excise taxes	202,000	202,000	235,388	33,388
Intergovernmental	110,821	110,821	108,750	(2,071)
Charge for services	6,500	6,500	9,129	2,629
Interest on taxes	12,000	12,000	18,717	6,717
Interest income	1,000	1,000	1,752	752
Other revenues	14,300	14,300	18,003	3,703
Transfers from other funds	30,000	30,000	30,000	-
Amounts Available for Appropriation	<u>3,997,274</u>	<u>3,997,274</u>	<u>4,137,425</u>	<u>140,151</u>
Charges to Appropriations (Outflows):				
General government	290,021	290,021	304,307	(14,286)
Public safety	66,262	66,262	65,790	472
Highways and roads	318,853	318,853	309,772	9,081
Sanitation	110,959	110,959	114,293	(3,334)
Cobbossee watershed	2,233	2,233	2,233	-
Recreation	18,200	18,200	15,446	2,754
Organizations and social services	22,220	22,220	21,611	609
Unclassified	22,344	22,344	19,318	3,026
Education	1,774,654	1,774,654	1,774,654	-
Capital improvements	5,100	5,100	5,100	-
County tax	179,882	179,882	179,882	-
Overlay	21,337	21,337	7,913	13,424
Debt service:				
Principal	95,056	95,056	34,000	61,056
Interest	3,944	3,944	3,944	-
Transfers to other funds	193,300	193,300	193,300	-
Total Charges to Appropriations	<u>3,124,365</u>	<u>3,124,365</u>	<u>3,051,563</u>	<u>72,802</u>
Budgetary Fund Balance, June 30	<u>\$ 872,909</u>	<u>\$ 872,909</u>	<u>\$ 1,085,862</u>	<u>\$ 212,953</u>
Utilization of Unassigned Fund Balance	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ (150,000)</u>

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

Other Supplementary Information

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

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

SCHEDULE A

TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Salaries	\$ 175,445	\$ -	\$ 175,445	\$ 169,383	\$ 6,062
Operating	34,276	-	34,276	33,914	362
Contractual	50,800	-	50,800	74,395	(23,595)
Utilities	2,800	-	2,800	2,549	251
Contingency	5,000	-	5,000	3,983	1,017
Assessing	19,700	-	19,700	19,700	-
Elections/hearings	2,000	-	2,000	383	1,617
	<u>290,021</u>	<u>-</u>	<u>290,021</u>	<u>304,307</u>	<u>(14,286)</u>
Public safety:					
Ambulance	9,512	-	9,512	9,512	-
Law enforcement	4,000	-	4,000	4,000	-
Fire department	34,900	-	34,900	34,900	-
PSAP/Dispatch	11,850	-	11,850	10,437	1,413
Street lights	6,000	-	6,000	6,941	(941)
	<u>66,262</u>	<u>-</u>	<u>66,262</u>	<u>65,790</u>	<u>472</u>
Highway:					
Roads	318,853	-	318,853	309,772	9,081
	<u>318,853</u>	<u>-</u>	<u>318,853</u>	<u>309,772</u>	<u>9,081</u>
Sanitation:					
Transfer station	110,959	-	110,959	114,293	(3,334)
Cobbossee watershed	2,233	-	2,233	2,233	-

SCHEDULE A (CONTINUED)

TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
County tax	179,882	-	179,882	179,882	-
Recreation	18,200	-	18,200	15,446	2,754
Organizations and social service agencies:					
Humane Society	1,900	-	1,900	1,891	9
Cemetery Association	3,500	-	3,500	3,500	-
Library	6,000	-	6,000	6,000	-
Messenger	1,200	-	1,200	1,200	-
Archival Board	600	-	600	-	600
Rural Community Action	3,300	-	3,300	3,300	-
Senior Spectrum - KAA	1,004	-	1,004	1,004	-
Hospice of Kennebec	1,000	-	1,000	1,000	-
Maine Public Broadcasting	100	-	100	100	-
Kennebec Valley Mental Health	1,600	-	1,600	1,600	-
Red Cross	1,200	-	1,200	1,200	-
Crisis Support Center	416	-	416	416	-
Food Pantry	400	-	400	400	-
	22,220	-	22,220	21,611	609

SCHEDULE A (CONTINUED)

TOWN OF WAYNE, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
General assistance	5,000	-	5,000	1,385	3,615
Snowmobile	-	-	-	589	(589)
Six month budget installments	17,344	-	17,344	17,344	-
	<u>22,344</u>	<u>-</u>	<u>22,344</u>	<u>19,318</u>	<u>3,026</u>
Education	1,774,654	-	1,774,654	1,774,654	-
Capital improvements:					
Fire Department	5,100	-	5,100	5,100	-
	<u>5,100</u>	<u>-</u>	<u>5,100</u>	<u>5,100</u>	<u>-</u>
Debt service:					
Principal	95,056	-	95,056	34,000	61,056
Interest	3,944	-	3,944	3,944	-
	<u>99,000</u>	<u>-</u>	<u>99,000</u>	<u>37,944</u>	<u>61,056</u>
Transfers:					
Capital projects funds	188,500	-	188,500	188,500	-
Special revenue funds	4,800	-	4,800	4,800	-
	<u>193,300</u>	<u>-</u>	<u>193,300</u>	<u>193,300</u>	<u>-</u>
Overlay	21,337	-	21,337	7,913	13,424
Total Expenditures	<u>\$ 3,124,365</u>	<u>\$ -</u>	<u>\$ 3,124,365</u>	<u>\$ 3,051,563</u>	<u>\$ 72,802</u>

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

TOWN OF WAYNE, MAINE

SCHEDULE B

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,608	\$ 16,452	\$ 53,638	\$ 72,698
Investments	-	-	14,788	14,788
Due from other funds	38,717	225,677	7,111	271,505
TOTAL ASSETS	<u>41,325</u>	<u>\$ 242,129</u>	<u>\$ 75,537</u>	<u>\$ 358,991</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	542	25	-	567
TOTAL LIABILITIES	<u>542</u>	<u>25</u>	<u>-</u>	<u>567</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	75,537	75,537
Committed	-	-	-	-
Assigned	41,325	242,104	-	283,429
Unassigned	(542)	-	-	(542)
TOTAL FUND BALANCES	<u>40,783</u>	<u>242,104</u>	<u>75,537</u>	<u>358,424</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 41,325</u>	<u>\$ 242,129</u>	<u>\$ 75,537</u>	<u>\$ 358,991</u>

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

TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ -	\$ 609	\$ 150	\$ 759
Other income	100,850	24,200	10,200	135,250
TOTAL REVENUES	<u>100,850</u>	<u>24,809</u>	<u>10,350</u>	<u>136,009</u>
EXPENDITURES				
Capital outlay	-	730,489	-	730,489
Other	91,903	30,256	1,733	123,892
TOTAL EXPENDITURES	<u>91,903</u>	<u>760,745</u>	<u>1,733</u>	<u>854,381</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,947</u>	<u>(735,936)</u>	<u>8,617</u>	<u>(718,372)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	300,000	-	300,000
Transfers in	9,996	197,583	-	207,579
Transfers (out)	(11,737)	(32,542)	-	(44,279)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,741)</u>	<u>465,041</u>	<u>-</u>	<u>463,300</u>
NET CHANGE IN FUND BALANCES	7,206	(270,895)	8,617	(255,072)
FUND BALANCES - JULY 1	<u>33,577</u>	<u>512,999</u>	<u>66,920</u>	<u>613,496</u>
FUND BALANCES - JUNE 30	<u>\$ 40,783</u>	<u>\$ 242,104</u>	<u>\$ 75,537</u>	<u>\$ 358,424</u>

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

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

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TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2015

	Fire Ponds	Comprehensive Plan	Maine State Preamble	ADA Compliance	Animal Control	Pandemic Supplies
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-	2,100	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ -
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	2,100	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	\$ 2,100	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ -

TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2015

	Conservation Committee	Water Quality	Wayne Rescue	Muni Building Study	Farmers Market
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	2,654	-	-	754
TOTAL ASSETS	\$ -	\$ 2,654	\$ -	\$ -	\$ 754
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	2,654	-	-	754
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	-	\$ 2,654	-	-	\$ 754
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 2,654	\$ -	\$ -	\$ 754

TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2015

	Wayne History Project	Andro Lake Improvement	Ladd Rec Center Operations	Boat Launch	Soccer
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	3,973	-	26,197	-	1,882
TOTAL ASSETS	<u>\$ 3,973</u>	<u>\$ -</u>	<u>\$ 26,197</u>	<u>\$ -</u>	<u>\$ 1,882</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	542	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>542</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	3,973	-	26,197	-	1,882
Unassigned	-	-	-	(542)	-
TOTAL FUND BALANCES	<u>3,973</u>	<u>-</u>	<u>26,197</u>	<u>(542)</u>	<u>1,882</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,973</u>	<u>\$ -</u>	<u>\$ 26,197</u>	<u>\$ -</u>	<u>\$ 1,882</u>

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
 JUNE 30, 2015

	Softball	Baseball	Cemetery Lot Sales	Community Directory	North Wayne School House	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,608	\$ 2,608
Due from other funds	635	452	-	70	-	38,717
TOTAL ASSETS	\$ 635	\$ 452	\$ -	\$ 70	\$ 2,608	\$ 41,325
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	542
TOTAL LIABILITIES	-	-	-	-	-	542
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	635	452	-	70	2,608	41,325
Unassigned	-	-	-	-	-	(542)
TOTAL FUND BALANCES	635	452	-	70	2,608	40,783
TOTAL LIABILITIES AND FUND BALANCES	\$ 635	\$ 452	\$ -	\$ 70	\$ 2,608	\$ 41,325

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

TOWN OF WAYNE, MAINE

SCHEDULE E

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Fire Ponds	Comprehensive Plan	Maine State Preamble	ADA Compliance	Animal Control	Pandemic Supplies
REVENUES						
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Other	-	125	-	-	144	-
TOTAL EXPENDITURES	-	125	-	-	144	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(125)	-	-	(144)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(1,633)	-	(966)	(1,450)	-	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,633)	-	(966)	(1,450)	-	(5,000)
NET CHANGE IN FUND BALANCES	(1,633)	(125)	(966)	(1,450)	(144)	(5,000)
FUND BALANCES - JULY 1	1,633	125	966	1,450	2,244	5,000
FUND BALANCES - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ -

TOWN OF WAYNE, MAINE

SCHEDULE E (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUES FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Conservation Committee	Water Quality	Wayne Rescue	Muni Building Study	Farmers Market
REVENUES					
Other income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Other	-	-	-	-	309
TOTAL EXPENDITURES	-	-	-	-	309
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	(309)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	2,654	-	-	-
Transfers (out)	(812)	-	(200)	(800)	-
TOTAL OTHER FINANCING SOURCES (USES)	(812)	2,654	(200)	(800)	-
NET CHANGE IN FUND BALANCES	(812)	2,654	(200)	(800)	(309)
FUND BALANCES - JULY 1	812	-	200	800	1,063
FUND BALANCES - JUNE 30	\$ -	\$ 2,654	\$ -	\$ -	\$ 754

TOWN OF WAYNE, MAINE

SCHEDULE E (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUES FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Wayne History Project	Andro Lake Improvement	Ladd Rec Center Operations	Boat Launch	Soccer
REVENUES					
Other income	-	\$ -	\$ 97,870	-	\$ 395
TOTAL REVENUES	-	-	97,870	-	395
EXPENDITURES					
Other	-	-	89,212	-	395
TOTAL EXPENDITURES	-	-	89,212	-	395
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	8,658	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	4,300	2,542	167
Transfers (out)	-	(876)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(876)	4,300	2,542	167
NET CHANGE IN FUND BALANCES	-	(876)	12,958	2,542	167
FUND BALANCES - JULY 1	3,973	876	13,239	(3,084)	1,715
FUND BALANCES - JUNE 30	\$ 3,973	\$ -	\$ 26,197	\$ (542)	\$ 1,882

TOWN OF WAYNE, MAINE

SCHEDULE E (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUES FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Softball	Baseball	Cemetery Lot Sales	Community Directory	North Wayne School House	Totals
REVENUES						
Other income	\$ -	\$ 590	\$ -	70	\$ 1,925	\$ 100,850
TOTAL REVENUES	-	590	-	70	1,925	100,850
EXPENDITURES						
Other	-	590	550	15	563	91,903
TOTAL EXPENDITURES	-	590	550	15	563	91,903
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(550)	55	1,362	8,947
OTHER FINANCING SOURCES (USES)						
Transfers in	166	167	-	-	-	9,996
Transfers (out)	-	-	-	-	-	(11,737)
TOTAL OTHER FINANCING SOURCES (USES)	166	167	-	-	-	(1,741)
NET CHANGE IN FUND BALANCES	166	167	(550)	55	1,362	7,206
FUND BALANCES - JULY 1	469	285	550	15	1,246	33,577
FUND BALANCES - JUNE 30	\$ 635	\$ 452	\$ -	\$ 70	\$ 2,608	\$ 40,783

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

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

DRAFT

TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Transfer Station	Voting Machine	Road Reserve	Fire Truck Reserve	Sand/Salt Shed
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 16,452	\$ -
Due from other funds	43,572	6,500	47,314	-	2,918
TOTAL ASSETS	\$ 43,572	\$ 6,500	\$ 47,314	\$ 16,452	\$ 2,918
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	25	-
TOTAL LIABILITIES	-	-	-	25	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	43,572	6,500	47,314	16,427	2,918
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	43,572	6,500	47,314	16,427	2,918
TOTAL LIABILITIES AND FUND BALANCES	\$ 43,572	\$ 6,500	\$ 47,314	\$ 16,452	\$ 2,918

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Paving Reserve	Fire Equipment	Building Maintenance	Fire Station Addition	Lord Road Paving	Foot Bridge
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	6,246	152	1,592	30,411	3,767
TOTAL ASSETS	\$ -	\$ 6,246	\$ 152	\$ 1,592	\$ 30,411	\$ 3,767
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	6,246	152	1,592	30,411	3,767
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	-	6,246	152	1,592	30,411	3,767
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 6,246	\$ 152	\$ 1,592	\$ 30,411	\$ 3,767

TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Hardscrabble Road	Lovejoy Pond Dam	Land & Buildings	Cemetery Stone Cleaning	Future Town Office	Besse Road Chip Seal
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	2,811	18,184	4,328	9,900	32,250	4,800
TOTAL ASSETS	<u>\$ 2,811</u>	<u>\$ 18,184</u>	<u>\$ 4,328</u>	<u>\$ 9,900</u>	<u>\$ 32,250</u>	<u>\$ 4,800</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	2,811	18,184	4,328	9,900	32,250	4,800
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>2,811</u>	<u>18,184</u>	<u>4,328</u>	<u>9,900</u>	<u>32,250</u>	<u>4,800</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,811</u>	<u>\$ 18,184</u>	<u>\$ 4,328</u>	<u>\$ 9,900</u>	<u>\$ 32,250</u>	<u>\$ 4,800</u>

TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2015

	Village Improvements	Technology	GIS Map	Emergency Management	Fire Pond	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,452
Due from other funds	2,281	718	1,100	5,200	1,633	225,677
TOTAL ASSETS	\$ 2,281	\$ 718	\$ 1,100	\$ 5,200	\$ 1,633	\$ 242,129
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	25
TOTAL LIABILITIES	-	-	-	-	-	25
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	2,281	718	1,100	5,200	1,633	242,104
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	2,281	718	1,100	5,200	1,633	242,104
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,281	\$ 718	\$ 1,100	\$ 5,200	\$ 1,633	\$ 242,129

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

TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Transfer Station	Voting Machine	Road Reserve	Fire Truck Reserve	Sand/Salt Shed
REVENUES					
Interest income	\$ -	\$ -	\$ -	\$ 609	\$ -
Other income	-	-	-	-	-
TOTAL REVENUES	-	-	-	609	-
EXPENDITURES					
Capital outlay	-	-	253,696	338,868	-
Other	-	-	1,505	-	-
TOTAL EXPENDITURES	-	-	255,201	338,868	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(255,201)	(338,259)	-
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	300,000	-	-
Transfers in	-	-	-	70,000	-
Transfers (out)	(30,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(30,000)	-	300,000	70,000	-
NET CHANGE IN FUND BALANCES	(30,000)	-	44,799	(268,259)	-
FUND BALANCES - JULY 1	73,572	6,500	2,515	284,686	2,918
FUND BALANCES - JUNE 30	\$ 43,572	\$ 6,500	\$ 47,314	\$ 16,427	\$ 2,918

TOWN OF WAYNE, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Paving Reserve	Fire Equipment	Building Maintenance	Fire Station Addition	Lord Road Paving	Foot Bridge
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	24,000	-	-	-	-
TOTAL REVENUES	-	24,000	-	-	-	-
EXPENDITURES						
Capital outlay	111,855	22,754	-	-	-	-
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	111,855	22,754	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(111,855)	1,246	-	-	-	-
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	-	-
Transfers in	60,000	5,000	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	60,000	5,000	-	-	-	-
NET CHANGE IN FUND BALANCES	(51,855)	6,246	-	-	-	-
FUND BALANCES - JULY 1	51,855	-	152	1,592	30,411	3,767
FUND BALANCES - JUNE 30	\$ -	\$ 6,246	\$ 152	\$ 1,592	\$ 30,411	\$ 3,767

TOWN OF WAYNE, MAINE

SCHEDULE G (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Hardscrabble Road	Lovejoy Pond Dam	Land & Buildings	Cemetery Stone Cleaning	Future Town Office	Besse Road Chip Seal
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	-	-	3,316	-	-	-
Other	-	-	6,650	-	-	-
TOTAL EXPENDITURES	-	-	9,966	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(9,966)	-	-	-
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	10,000	2,500	17,250	-
Transfers (out)	-	-	(2,542)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	7,458	2,500	17,250	-
NET CHANGE IN FUND BALANCES	-	-	(2,508)	2,500	17,250	-
FUND BALANCES - JULY 1	2,811	18,184	6,836	7,400	15,000	4,800
FUND BALANCES - JUNE 30	\$ 2,811	\$ 18,184	\$ 4,328	\$ 9,900	\$ 32,250	\$ 4,800

TOWN OF WAYNE, MAINE

SCHEDULE G (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Village Improvements	Technology	GIS Map	Emergency Management	Fire Pond	Totals
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609
Other income	200	-	-	-	-	24,200
TOTAL REVENUES	200	-	-	-	-	24,809
EXPENDITURES						
Capital outlay	-	-	-	-	-	730,489
Other	2,919	2,282	16,900	-	-	30,256
TOTAL EXPENDITURES	2,919	2,282	16,900	-	-	760,745
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,719)	(2,282)	(16,900)	-	-	(735,936)
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	-	300,000
Transfers in	5,000	3,000	18,000	5,200	1,633	197,583
Transfers (out)	-	-	-	-	-	(32,542)
TOTAL OTHER FINANCING SOURCES (USES)	5,000	3,000	18,000	5,200	1,633	465,041
NET CHANGE IN FUND BALANCES	2,281	718	1,100	5,200	1,633	(270,895)
FUND BALANCES - JULY 1	-	-	-	-	-	512,999
FUND BALANCES - JUNE 30	\$ 2,281	\$ 718	\$ 1,100	\$ 5,200	\$ 1,633	\$ 242,104

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

Permanent Funds

Permanent funds are used to account for assets held by the Town of Wayne, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes.

DRAFT

TOWN OF WAYNE, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2015

	Jaworksi Fund	Ladd Recreation	Ruth Lee	Ladd Special	Totals
ASSETS					
Cash and cash equivalents	\$ 1,140	\$ 22,904	\$ 8,474	\$ 21,120	\$ 53,638
Investments	-	14,788	-	-	14,788
Due from other funds	-	3,785	-	3,326	7,111
TOTAL ASSETS	\$ 1,140	\$ 41,477	\$ 8,474	\$ 24,446	\$ 75,537
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	1,140	41,477	8,474	24,446	75,537
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	1,140	41,477	8,474	24,446	75,537
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,140	\$ 41,477	\$ 8,474	\$ 24,446	\$ 75,537

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

TOWN OF WAYNE, MAINE

SCHEDULE I

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
JUNE 30, 2015

	Jaworksi Fund	Ladd Recreation	Ruth Lee	Ladd Special	Totals
REVENUES					
Interest income	1	\$ 104	\$ 13	\$ 32	\$ 150
Other income	-	5,500	-	4,700	10,200
TOTAL REVENUES	1	5,604	13	4,732	10,350
EXPENDITURES					
Other	-	-	-	1,733	1,733
TOTAL EXPENDITURES	-	-	-	1,733	1,733
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1	5,604	13	2,999	8,617
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1	5,604	13	2,999	8,617
FUND BALANCES - JULY 1	1,139	35,873	8,461	21,447	66,920
FUND BALANCES - JUNE 30	\$ 1,140	\$ 41,477	\$ 8,474	\$ 24,446	\$ 75,537

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

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

DRAFT

TOWN OF WAYNE, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2015

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Totals
General government	\$ 190,000	\$ 132,379	\$ -	\$ 574,241	\$ 896,620
Public safety	40,000	263,497	813,860	-	1,117,357
Public works	-	3,316	-	4,489,412	4,492,728
Recreation	100,000	259,038	22,617	-	381,655
Cemeteries	210,000	-	-	-	210,000
Town-wide	165,000	-	-	-	165,000
Total General Capital Assets	705,000	658,230	836,477	5,063,653	7,263,360
Less: Accumulated Depreciation	-	(413,217)	(423,056)	(3,187,977)	(4,024,250)
Net General Capital Assets	\$ 705,000	\$ 245,013	\$ 413,421	\$ 1,875,676	\$ 3,239,110

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

SCHEDULE K

TOWN OF WAYNE, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2015

	General Capital Assets 7/1/14	Additions	Deletions	General Capital Assets 6/30/15
General government	\$ 896,620	\$ -	\$ -	\$ 896,620
Public safety	750,635	366,722	-	1,117,357
Public works	4,123,861	368,867	-	4,492,728
Recreation	381,655	-	-	381,655
Cemeteries	210,000	-	-	210,000
Town-wide	165,000	-	-	165,000
Total General Capital Assets	6,527,771	735,589	-	7,263,360
Less: Accumulated Depreciation	(3,926,155)	(98,095)	-	(4,024,250)
Net General Capital Assets	\$ 2,601,616	\$ 637,494	\$ -	\$ 3,239,110

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

To: Board of Selectmen
Budget Committee

From: Aaron Chrostowsky, Town Manager

Re: Budget Development/ Town Meeting Timeline

Date: 1/26/2016

<u>Date</u>	<u>Board/ Committee</u>	<u>Time</u>	<u>Activity</u>
Wed. March 2, 2016	Joint RSU/ Selectmen ¹	6:30 PM	Regular Meeting - Joint Meeting/ Draft Budget Proposal
Tues. March 8, 2016	Board of Selectmen ²	6:30 PM	Regular Meeting
Tues. March 15, 2016	Budget Committee³	6:00 PM	Regular Meeting - Town Manager Budget Presentation - Begin Reviewing Department Budgets
Tues. March 22, 2016	Board of Selectmen ²	6:30 PM	Regular Meeting
Tues. March 29, 2016	Budget Committee³	6:00 PM	Regular Meeting - Review Department Budgets
Tues. April 5, 2016	Board of Selectmen ²	6:30 PM	Regular Meeting
Tues. April 12, 2016	Budget Committee³	6:00 PM	Regular Meeting - Review Department Budgets - Discuss/ Approve Final Budget Recommendation
Wed. April 13, 2016	RSU Board ¹	6:30 PM	Regular Meeting
Tues. April 19, 2016	Budget Committee³	6:00 PM	Regular Meeting - Discuss/ Approve Final Budget Recommendation (if needed)
Tues. April 19, 2016	Board of Selectmen ²	6:30 PM	Regular Meeting
Tues. May 3, 2016	Board of Selectmen ²	6:30 PM	Regular Meeting
Tues. May 17, 2016	Board of Selectmen ²	6:30 PM	Regular Meeting
Wed. May 18, 2016	RSU Board ⁴	7:00 PM	- Local Option Public Hearing - Consider holding Pre-Town Meeting of Draft Town Meeting Warrant
Tues. May 31, 2016	Board of Selectmen ²	6:30 PM	Annual School Meeting "Budget Meeting"
Tuesday June 7, 2016	Board of Selectmen ⁵	8AM – 8PM	Regular Meeting
Wednesday June 8, 2016	RSU Board ⁵	8AM – 8PM	Annual Town Meeting "Election of Officers"
	Board of Selectmen ⁵	6:00 PM	Budget Validation Referendum Annual Town Meeting "Budget Meeting"

Notes:

1. Maranacook High School Student Center; 2. Wayne Elementary School Gymnasium; 3. Wayne Elementary School Library
4. Maranacook High School Gymnasium; 5. Ladd Recreation Center

A Caring School Community Dedicated To Excellence

**RSU No. 38 – FY 17 Budget Workshops
Maranacook Community High School
Student Center (unless otherwise noted)
6:30 – 8:30 p.m.**

PROPOSED SCHEDULE

- January 6*** Regular Business Meeting and Budget Overview/Goals
- January 20** Budget Workshop – Elementary, Middle & High Schools
- February 3*** Regular Business Meeting and Budget Workshop – Technology, Special Education, English Language Learners (ELLs), Gifted & Talented; Auditor Ron Smith
- February 24** Co and Extra Curricular, Operations & Maintenance, Transportation, Miscellaneous Cost Centers/Accounts (Adult Education, Food Service, Health, Professional Development/Curriculum, Systems Administration, Debt Service)
- March 2*** Regular Business Meeting; Joint Meeting with Local Select Boards re: draft FY17 budget
- March 16** Budget deliberations, follow-up and decision making
- March 23** Budget deliberations, follow-up and decision making
- April 6** Budget deliberations, follow-up and decision making
- April 13*** Regular Business Meeting, Vote on Budget
- May 18** Budget Annual Meeting, HS gymnasium, 7:00 p.m.
- June 14** Budget Validation Referendum at individual town's polling locations

* Regular RSU Board Meeting in addition to budget workshop
Budget documents may be obtained by visiting www.maranacook.org/budget

Maranacook Area School District Regional School Unit No. 38

A Caring School Community Dedicated to Excellence

Donna H. Wolfrom, Ed.D.
Superintendent of Schools

Nancy Harriman, Ph.D.
Director of Curriculum, Instruction & Assessment

Tel. 207-685-3336

Ryan Meserve
Special Education Director

Brigette Williams
Finance Manager

Fax. 207-685-4703

Budget Update #1 - RSU #38 School Board Budget Meeting, January 20, 2016

To view the video of the budget workshop, as well as all supporting materials, please go to www.maranacook.org/budget

"Promoting student success for all while maintaining fiscal responsibility"

The statement above was adopted on January 20, 2016 by the RSU #38 School Board as the FY17 budget statement. It focuses on the needs of students as well as the fiscal responsibility to the citizens of RSU #38, and was discussed at the January 6, 2016 RSU #38 School Board meeting during the budget goal setting portion of the meeting. Also at this meeting the school board asked the RSU #38 administrators to bring forward a budget that would meet the needs of all students.

At the first budget meeting on January 20, 2016 the principal of Manchester and Mt. Vernon, Janet Delmar, the principal of Wayne and Readfield, Jeff Boston, Cathy Jacobs, principal of Maranacook Community Middle School and Dwayne Conway, principal of Maranacook Community High School presented their FY17 Original Request Budgets. These budgets highlighted successes based on the provisions included in the FY16 budgets as well as additional requests for the FY17 budget.

Principals Delmar and Boston highlighted the benefits of the additional math interventionist who now provides additional math support services for students in Mt. Vernon and Wayne. Budget requests in elementary schools include additional nursing services that would allow increased coverage at Mt. Vernon and Wayne, curriculum supplies for the new science units, non-fiction reading, and math materials. Principal Boston also included the request for a half time literacy specialist at Wayne to support students, and Principal Delmar requested a behavior interventionist at Mt. Vernon to support students with behavior needs.

Cathy Jacobs, principal of Maranacook Community Middle School, celebrated the increase in field trip money in FY16 that allowed the middle school chorus to sing at the New England League of Middle Schools conference and at the state house, and provided for the funds to purchase additional novels for reading which resulted in increased assessment scores in reading. As of the most recent winter NWEA (Northwest Education Assessment), 85% of the students at the middle school scored at the proficiency level or above in Reading. The middle school budget requests for FY17 included the expansion of co- and extra-curricular activities such as robotics and volleyball. This request is the result of a student survey that was administered in order to gather information regarding student interests in co- and extra-curricular activities. The survey was part of the action plan developed to help the district make progress toward the goals in the RSU #38 Strategic Plan. One of the goals of this plan is to increase student participation in after school activities in order to promote student engagement and post-secondary success.

Maranacook Community High School Principal, Dwayne Conway, reported on the increase in graduation rates of our students. The graduation rate for the 4-year cohort of students that graduated in June 2015 was 91.09%, an increase of over 10 percentage points in the last three years. While we celebrate this increase, Dwayne and his staff are dedicated to working toward a graduation rate of 100%! Dwayne also spoke about the success of the dual enrollment program at the high school. This spring we will have two students who graduate both with a high school diploma from Maranacook and an Associate Degree from Thomas College. In addition, 42% percent of our high school students are currently attending a dual enrollment class saving parents a total of \$320,465 to date.

Principal Conway also thanked the Board for their support of the addition of the Math Interventionist position that was included in the FY16 budget. The position offers students additional support in math and has already made a difference in student success. Included in the budget request for FY17 is a literacy interventionist at the high school to work with students who need extra support in literacy as they work to meet Maine's standards. In addition, there is a science lab at the high school that needs to be refurbished in order to function as a lab that will help students meet new science standards. Funds are requested for this refurbishment along with an update of the CAD software, and an increase for printing costs of the yearbook. Also included in the budget requests for FY17 is a CNC (computerized numerical router) which will support student work in the boat building program that is offered at Maranacook in conjunction with a local boat building company.

In addition to the presentations of the principals, we will hear budget proposals from directors of other budget areas in future budget meetings. On February 3, directors of Technology, Special Education, English Language Learners and Gifted and Talented will present their budget proposals. On February 24, we will have presentations from directors of Co and Extra Curricular, Maintenance, Transportation, Adult Education, Food Service, Professional Development, Curriculum, and Debt Service. Please be sure to attend these informative sessions or view them after the meetings when they are posted on the RSU #38 web site.

There are many missing pieces to the Original Request Budget and both the RSU #38 School Board and the Administrative Team have much work to do as we develop a budget that offers all students opportunities for success and at the same time is fiscally responsible for the RSU #38 citizens. If you visit budget updates from last year you will see that the budget changed significantly from the Original Request Budget to the final adopted budget. To date we have not received either our expected subsidy numbers from the state or our anticipated health insurance figures. Included in this budget is an expected 10% increase in health insurance, which may be a high projection and will be adjusted as we receive more concrete figures.

Several handouts were included in the RSU #38 School Board packet for the January 20, 2016 meeting. They are as follows:

State Valuation Yearly Comparison showing an increase in valuations of Manchester and Mt. Vernon and a decrease in valuations in Readfield and Wayne.

Enrollment History showing a decrease in enrollment from 2015 to 2016, with attending enrollment dropping by 24 students. Ideal state subsidy situations are when enrollment increases and valuation decreases, so we realize that we are not facing optimal budget conditions this year.

Enrollment showing actual class size for each elementary class and enrollment at the middle school and high school.

Budget/Subsidy History showing the last three years as the three lowest subsidy receiving years for at least 15 years, and an FY16 budget that was similar to the FY09 budget.

Budget Distribution Graphs for FY14, FY15, and FY16, each showing that over 75% of the budget for each of those years was spent on salaries and benefits of the RSU #38 employees.

New Program/Position/Purchase Requests, give a brief description of proposals for the FY17 budget that represent increases from the FY16 budget. These are not detailed explanations.

Please view the January 20, 2016 RSU#38 School Board Budget Meeting video in which the principals offer a more detailed explanation of their proposals.

Original Request General Fund School Summary Budget 01/20/16 outlining the proposals from RSU #38 administrators. Both the RSU #38 School Board and Administrative Team will continue to adjust this budget as Board deliberations continue.

Original Request Summary Budgets:

Manchester Elementary School 01/20/16

Mt. Vernon Elementary School 01/20/16

Readfield Element School 01/20/16

Wayne Elementary School 01/20/16

Maranacook Community Middle School 01/20/16

Maranacook Community High School 01/20/16

We look forward to community participation in the FY17 budget process. A time for citizen input is included in every budget meeting. I would like to thank Mr. William Starrett for videotaping the RSU#38 School Board Budget meetings in our efforts to be transparent throughout the budget process. These videos will be available on our web site so that every RSU #38 community member has access to the presentations and deliberations throughout the development of the FY17 budget.

Sincerely,

Donna H. Wolfrom, Ed.D.
Superintendent of School

To: Selectboard
From: Aaron Chrostowsky, Town Manager
Re: North Wayne Dam Problems
Date: 1/26/2016

Options:

1. Additional LE Patrols
2. New Signage
3. Camera System
4. Update Parking Ordinance

To: Board of Selectmen

From: Aaron Chrostowsky, Town Manager

Re: Additional Police Patrols

Date: January 5, 2016

Current Sheriff Patrol Budget: \$4,000

Proposed Sheriff Patrol Budget: \$10,000

Minimum Detail: 4 hours x \$65 = \$260

Optional Details

Memorial Day

May 30 Parade = \$260

First and Last Day of School

8/31	First Day of School	Elementary School	= \$260
9/1	First Day of School	High School	= \$260
6/16	Last Day of School	Elementary School	= \$260
6/17	Last Day of School	High School	= \$260
Total			= \$1,040

Farmers Market Patrols (Memorial Day – Labor Day)

May	1 weekend	\$260	= \$260
June	4 weekends	\$260 x 4 weeks	= \$1,040
July	5 weekends	\$260 x 5 weeks	= \$1,300
August	4 weekends	\$260 x 4 weeks	= \$1,040
September	1 weekend	\$260	= \$260
Total			= \$3,900

Cary Memorial Library

August = \$260

Wayne Holiday Stroll

12/5 = \$260

Summer Evening Patrols (per petition request)

May	1 weekend	\$260	= \$260
June	4 weekends	\$260 x 4 weeks	= \$1,040
July	5 weekends	\$260 x 5 weeks	= \$1,300
August	4 weekends	\$260 x 4 weeks	= \$1,040
September	1 weekend	\$260	= \$260
Total			= \$3,900

North Wayne Dam Park & Swimming Area
Wayne, Fayette and Readfield residents only

Park Rules

(Police will take notice):

- Park Closes at Dusk
- No Alcohol
- No Drugs
- No Tobacco
- No Rowdy Behavior
- No Littering (Please use trash can on premises)

This is a Family Park!

Per Order of Wayne Selectboard



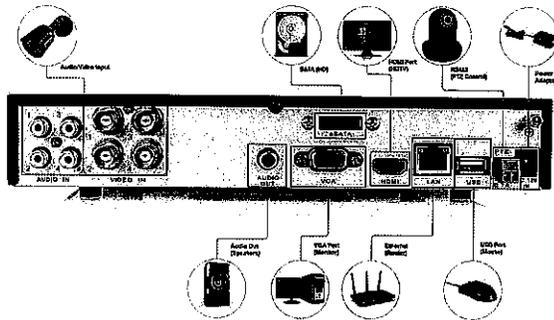
More saving.
More doing.

Your Store: **Waterville #2407**
Use **Current Location** or find store

Amcrest Model # AMDV960H4-4B | Internet # 206087383

960H Video Security System - Four 800+ TVL Weatherproof Cameras, 65 ft. IR LED Night Vision, 500GB HD

★★★★★ (23) Write a Review + Questions & Answers (14) +



\$234.00 /each

- Pre-Installed 500GB Hard Drive
- High Resolution 800+ TVL
- 4 Channel Kit with 4 x 800+ TVL IP66 Weatherproof Bullet Cameras

 **PRODUCT NOT SOLD IN STORES**

Open Expanded View +

Click Image to Zoom

PRODUCT OVERVIEW Model # AMDV960H4-4B Internet # 206087383

Amcrest's 960H high resolution video security system provides professional grade quality at an affordable price. 960H is a standard for security cameras and DVRs that provides high quality wide-screen video using advanced image sensors, allowing you to view images that are 34% larger than D1 resolution. The cameras connect point-to-point directly to the DVR providing a painless, non-complex plug-and-play setup process. This 960H DVR brings you the latest and most powerful iteration of one of the first additions into the high resolution CCTV industry. The 960H DVR is capable of handling the incredible density of detail provided by the 800+ TVL cameras. Until these were released, 700 TVL was thought to be the highest TVL resolution. Now you can enjoy a crisp, detailed image like no other TVL platform has done before and all for a cost that's hard to beat! You can use our new Amcrest Link app to keep an eye over your investments no matter where you are or what you're doing. The IP66 rating standard specifies that these units are totally dust tight as well as being able to endure any kind of wind and rain. When weather conditions outside are working against you, you can rest easy knowing these cameras are working for you.

- 4 high resolution 800+ TVL cameras for excellent video quality and clarity
- View and record in widescreen with remote viewing on iPhone, iPad and android devices (Amcrest link app)
- Pre-installed 500GB hard drive (expandable up to 3TB) for 6 days continuous recording at highest resolution
- Longer recording times up to 30+ days available with use of motion detection and/or resolution adjustments
- IP66 indoor/outdoor weatherproof cameras
- 24 LEDs for night vision
- Easy backup and archiving via USB transfer to flash drive or external hard drive
- Long distance cable run - install your cameras up to 984 ft. away from your DVR

• Home Depot Protection Plan:



Protect your investment!
 Add a Protection Plan to your purchase.
 Learn more >

SPECIFICATIONS

■ DIMENSIONS

Product Depth (in.)	15	Product Width (in.)	8
Product Height (in.)	12	Screen Size (in.)	0

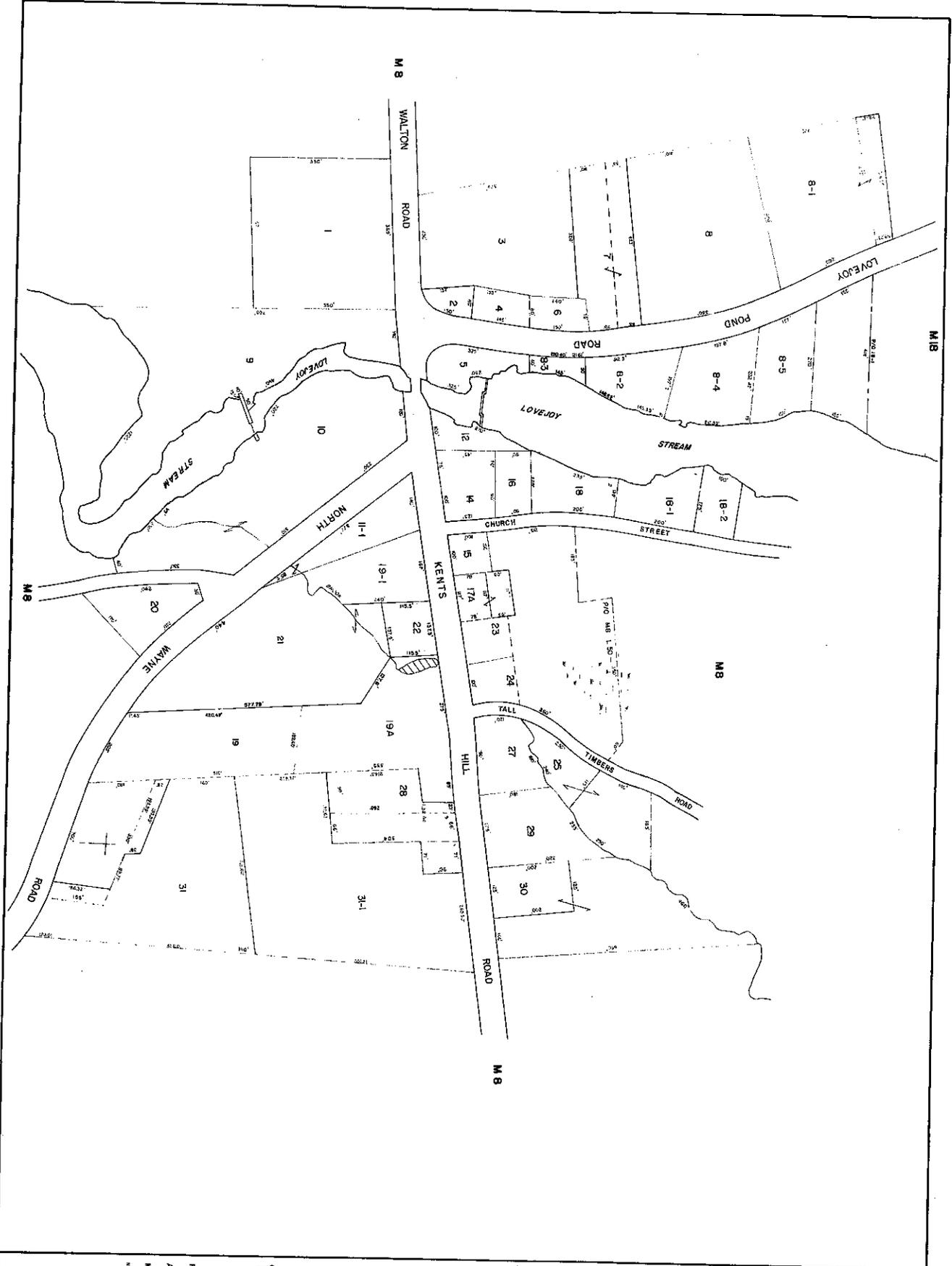
■ DETAILS

3-Axis Adjustable Camera	No	Night Vision Distance (ft.)	65
Camera Connection	Wired Cameras	Number of Cameras Included	4
Camera Resolution (TVL)	960	Number of Channels	4
Camera Technology	Analog/ Direct	Optical Zoom	No
Camera Type	CMOS	Recording Resolution	960H - 960x480
Camera Use	Indoor/Outdoor Cameras	Returnable	90-Day
Color or Black and White	Color	Storage Capacity	500 GB
Commercial / Residential	Commercial / Residential	Surveillance Features	HDMI Port,Night Vision,Remote Internet Viewing,SD Recording,USB Connection
Covert	No	Surveillance Included	Cables,Hardware
Hard Drive Size	501GB to 750GB	Wireless Cameras	No
Maximum Record Time (hrs)	30		

MORE PRODUCTS WITH THESE FEATURES

- Brand: **Amcrest**
- Recording Resolution: **960H - 960x480**
- Number of Cameras Included: **4**
- Number of Channels: **4**
- Camera Resolution (TVL): **960**
- Hard Drive Size: **501GB to 750GB**
- Maximum Record Time (hrs): **30**

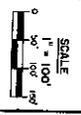
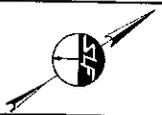
SEARCH



PROPERTY MAP
TOWN OF WAYNE

KENNEBEC COUNTY MAINE 1979

PREPARED BY S.L.F. Inc. SMOHREMAN MAINE



LEGEND:
 PARCEL NUMBER - S
 ADJACENT MAPS - M2
 MATCH LINE
 WATER ASSIGNMENT AUTHORITY ONLY NOT TO BE USED FOR TAX PURPOSES

**Town of Wayne
Parking Ordinance**

SECTION I. PURPOSE

The purpose of this Ordinance is to regulate the parking of vehicles on roads and publicly owned property to ensure public safety and prevent damage to property caused by damage by obstruction or use by vehicles.

SECTION II. NO PARKING AREAS

1. The following areas shall be designated "No Parking/ Tow Away Areas".
 - a. On both sides of the entire distance of Memorial Park Street.
 - b. On both sides of the entire distance of Lake Street.
 - c. On the westerly side of the Old Winthrop Road from the southerly lot line of the Cary Memorial Library (Map 012, Lot 059) located at 17 Old Winthrop Road to Gott Road.
 - d. Within 30 feet of either entrance to the footbridge spanning the Mill Stream located on Bridge Street.
 - e. On the north side of Main Street (Rte. 133) from the southerly lot line of Mike & Carol Ladd's property (Map 012, Lot 053) located at 509 Main Street to Pond Road.
 - f. On the north side of Main Street (Rte. 133) from Pond Road to the southeast lot line of the Androscoggin House (Map 009, Lot 059) located at 655 Main Street.
 - g. On the south side of Main Street (Rte. 133) from Pond Road to Coolidge Road.
 - h. On the westerly side of the Gott Road opposite the Ladd Recreation Center (Map 013, Lot 25) located at 26 Gott Road to Davis Point Road (Pvt.).
 - i. ~~Beside the old Town Office (Map 017, Lot 005) located at 3 Lovejoy Pond Road.~~ **Both sides of Lovejoy Pond Road from the intersection of Walton Road to the northerly lot line of Stephen McLaughlin's property (Map 17, Lot 008) located at 32 Lovejoy Pond Road.**
 - j. Within 25 feet on either side of any dry hydrants maintained by the Fire Department.
 - k. **On both sides of the North Wayne Bridge.**
2. No vehicle shall be parked on a Town way so as to obstruct traffic flow, passage of emergency vehicles, or to create a safety hazard.
3. No vehicle shall be parked on a Town way so as to obstruct removal of snow.
4. No vehicle shall be parked on any grassed areas of the Town Parks or Lands and shall be limited to only designated areas on Town lands.

SECTION III. EXCEPTIONS

Activities or functions sponsored by or approved by the Municipal Officers may be exempted from one or more of the above regulations by vote of the Municipal Officers.

SECTION IV. ENFORCEMENT

The Wayne Board of Selectmen may appoint a representative to be responsible for enforcing this ordinance, through the administration of a parking ticket system. Violations of this Ordinance shall incur a fine of \$25. Appearances in Court may be waived by payment within 10 days to the Wayne Treasurer. Any vehicle which has accumulated 3 or more violation notices may, at the option of the municipal officers authorized to enforce this ordinance, be immobilized in place until all outstanding notices of violation have been paid.

SECTION V. AMENDMENTS.

This Ordinance may be amended by the Municipal Officers (Board of Selectmen) at any properly noticed meeting.

SECTION VI. EFFECTIVE DATE

This Ordinance shall take effect upon its passage.

Adopted by the Municipal Officers (Board of Selectmen) of the Town of Wayne, Maine on this 27th day of August in the Year 2013 by:

Gary Kenny, Chair

Carroll Paradis

Stephanie Haines

Steve Saunders

Peter Ault



Wayne Town Manager

From: Lee Bragg <lbragg@bernsteinshur.com>
Sent: Thursday, January 21, 2016 5:13 PM
To: 'Wayne Town Manager'
Subject: RE: Pettengill Saga near end

I have no concern over the language you used in any prior communication. Whether or not the Board's intent was clearly expressed at the time that you wrote the earlier letter does not matter at this point. The interpretation of your words would only matter if Mr. Pettengill had accepted the Town's offer. He did not, and has not, accepted any offer from the Town, and negotiations have continued. Until there is an agreement, the Town is free to clarify, change or retract any part of its settlement position.

The posture of the negotiations seems to be that the Board wants all survey costs included and Mr. Pettengill wants to exclude the earlier survey costs. Nothing that has been said up to this point compromises the Board's ability to insist on having Mr. Pettengill pay all survey costs, if that is the Board's current position.

Lee

Lee Bragg
Of Counsel
207 629-6212 direct
207 623-1596 main
207 770-2566 fax
[My Bio](#) | [LinkedIn](#) | [Twitter](#)

BERNSTEINSHUR

CELEBRATING **100 YEARS** | [Augusta, ME](#) | [Portland, ME](#) | [Manchester, NH](#)

Confidentiality notice: This message is intended only for the person to whom addressed in the text above and may contain privileged or confidential information. If you are not that person, any use of this message is prohibited. We request that you notify us by reply to this message, and then delete all copies of this message including any contained in your reply. Thank you.

From: Wayne Town Manager [<mailto:townmanager@waynemaine.org>]
Sent: Wednesday, January 20, 2016 5:35 PM
To: Lee Bragg
Subject: Pettengill Saga near end
Importance: High

Dear Lee-

I am writing to get your opinion for our next Selectboard meeting on Tuesday January 26, 2016 at 6:30 PM.

As you know the Town of Wayne is engaged Mr. Pettengill in attempt to find a compromise. The Towns intended goal is to preserve this land for future generations through a conversation easement. As you can see our **first offer** was to return the property to Mr. Pettengill (going back two years), collect taxes, conserve a large portion of the property, and allow him to subdivide a few acres. In our final response letter, I wrote the following: "Mr. Pettengill will pay for all survey costs with sale and subdivision." However, in retrospect the board intended, "Mr. Pettengill will pay for all survey

costs." In his response to our final offer, he states "Mr. Pettengill will only pay for surveying of property to be retained by him." The board, would like to not accept the final offer due to the fact, "Mr. Pettengill will only pay for surveying of property to be retained by him," because the town wants doesn't want to pay any of the survey costs. I am concerned about the clarity of my letter. Please advise. Thanks

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

-Aaron



This email has been checked for viruses by Avast antivirus software.
www.avast.com

From: Robert Pettengill Jr.

To: Town of Wayne

Date: 12/28/2015

Re: Final Agreement to First Offer dated 3/25/2015

- A. Mr. Pettengill will pay back taxes in the amount of \$32,352.96
- B. In amendment / addition to previous point B, Mr. Pettengill will be allowed to keep $\frac{1}{2}$ (750 ft. of the large shoreline, C1, from the lake to House Road), a lot approximately 750 ft. by 300 ft. starting at the edge of the proposed parking area at the old logging rd (E) running along House Rd., and the other areas noted in B of the First Offer.
- C. Agreed, less the amendments/additions in B above.
- D. Agreed.
- E. Agreed.
- F. Agreed, size of lot yet to be proposed and agreed upon.
- G. Agreed.
- H. Agreed.
- I. Mr. Pettengill will only pay for surveying of property to be retained by him.

This agreement is contingent on approval by Town of Wayne public vote in June 2016.

Robert H. Pettengill Jr.



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>

December 3, 2015

Robert H. Pettengill
P.O. Box 85
North Monmouth, ME 04265

Dear Mr. Pettengill:

The Wayne Board of Selectmen is in receipt of your "Counter Offer to First Offer dated 3/25/2014." The Board appreciates your thoughtful response to the Board's First Offer dated 11/30/2015.

However, the Board's response to your "Counter Offer" and our final offer is as follows:

- Mr. Pettengill will make full payment of back taxes in the amount of \$32,352.96;
- Mr. Pettengill will pay for all survey costs with sale and subdivision: → another letter
- Mr. Pettengill will keep the trailhead/ parking lot at the end of the Town maintained House Road as outlined in our First Offer;
- The Board was agreeable to all other terms in your proposal;

The Board has expressed their interest in trying to complete negotiations by their next Selectboard meeting on Tuesday December 15, 2015 at 6:30 PM. However, if you need more time to decide, the Board of Selectmen decided to give you until December 31st, 2015 at 12:30 PM to inform us of your decision in writing. ***If we don't hear from you, the Board will be forced to make decisions on its own regarding the property.***

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

Sincerely,

Aaron Chrostowsky
Town Manager

Cc: Bob Pettengill, 55 Blaisdell Road, North Monmouth, ME 04265

From: Robert Pettengill Jr.

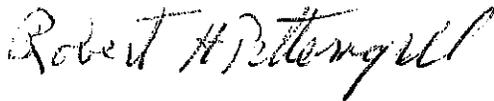
To: Town of Wayne

Date: 11/30/2015

Re: Counter Offer to First Offer dated 3/25/2014

- A. Mr. Pettengill will pay back taxes in the amount of \$25,000.00
- B. In amendment / addition to previous point B, Mr. Pettengill will be allowed to keep ½ (750 ft. of the large shoreline, C1, from the lake to House Road), a lot approximately 750 ft. by 300 ft. starting at the old logging rd (E) running along House Rd., and the other areas noted in B of the First Offer.
- C. Agreed, less the amendments/additions in B above.
- D. Agreed.
- E. Agreed.
- F. Move KLT maintained parking lot to log yard with multiple existing trail access approximately 850 ft. farther down House Rd, just beyond requested 750'x300' lot noted in B. This is before the large downhill in House Rd. Other stipulations in First Offer F are agreed.
- G. Agreed.
- H. Agreed.
- I. Mr. Pettengill will pay for surveying of property to be retained by him. The Town Of Wayne or KLT shall be responsible for surveying the rest.

Robert H. Pettengill Jr.



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>

November 24, 2015

Robert H. Pettengill
29 Highland Terrace
North Monmouth, ME 04265

Dear Mr. Pettengill:

This letter will confirm the Wayne Board of Selectmen's efforts to meet with you over the past year to discuss the potential for returning your former property to you, while conserving the land at least a portion of the land for public use.

We have attempted to re-engage you in discussions, particularly since the 2015 Annual Town Meeting and after your attorney was quoted in the Kennebec Journal as follows:

"...representative of the property's former owner says he was ready to pay the back taxes and grant the Town's wish to protect the land at the same time. What he wants is to finish the transaction that was proposed and fundamentally agreed to," said attorney Nat Hussey, who represents former landowner Robert Pettengill, of Monmouth."

-Kennebec Journal, June 5, 2015

Notwithstanding your attorney's comments, the Board's efforts to meet with you and finalize the details of the original proposal have been unsuccessful.

As a result, the Board has decided to set noon on December 31st, 2015 as the deadline for receipt of a response from you, after which time the Board will consider the published comments of your attorney to be inaccurate and will assume that the Town's proposal has been rejected. It will thereafter pursue other options regarding the property.

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

Sincerely,



Aaron Chrostowsky
Town Manager

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>

October 15, 2015

Robert H. Pettengill
P.O. Box 85
North Monmouth, ME 04265

Dear Mr. Pettengill:

I am writing to confirm with you, that you requested to reschedule our last meeting in September 2015 to meet with the Town on **Thursday October 22, 2015 at 3:00 PM** at the Wayne Town Office to privately to discuss the potential for returning the property back to you and while conserving the land.

Just as a reminder, the Selectboard requested that this meeting be held without either party's legal counsel present. The Selectboard will have two members present including the Town Manager. The Selectboard is encouraging you to bring two representatives, other than an attorney with you to this meeting at the Wayne Town Office.

This meeting will meeting will be your last opportunity to submit a proposal to the Town. If you cannot attend this meeting or have no counter proposal, the Board will be forced to make decisions on its own regarding the property.

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

Sincerely,

Aaron Chrostowsky
Town Manager

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 27, 2015

Robert H. Pettengill
P.O. Box 85
North Monmouth, ME 04265

Dear Mr. Pettengill:

I am writing to confirm with you, that per our telephone conversation today, that you requested to meet with the Town on Thursday August 27, 2015 at 3:00 PM at the Wayne Town Office to privately to discuss the potential for returning the property back to you and while conserving the land (See earlier proposal attached).

Just as a reminder, the Selectboard requested that this meeting be held without either party's legal counsel present. The Selectboard will have two members present including the Town Manager. The Selectboard is encouraging you to bring two representatives, other than an attorney with you to this meeting at the Wayne Town Office.

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

Sincerely,

Aaron Chrostowsky
Town Manager

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 11, 2015

Robert H. Pettengill
P.O. Box 85
North Monmouth, ME 04265

Dear Mr. Pettengill:

The Selectboard has asked that I invite you to meet with them privately to discuss potential for returning the property back to you and while conserving the land (See earlier proposal attached).

The Selectboard requested that this meeting be held without either party's legal counsel present. The Selectboard will have two members present including the Town Manager. The Selectboard is encouraging you to bring two representatives, other than an attorney with you to this meeting at the Wayne Town Office.

Possible meeting times are:

- Thursday 8/20/15 at 3:00 PM or after
- Thursday 8/27/15 at 3:00 PM or after
- Other days.....

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

Sincerely,

Aaron Chrostowsky
Town Manager

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)


C₁
- 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;

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	228,109.00	147,893.67	80,215.33	64.83
01 - Salaries	147,219.00	83,413.98	63,805.02	56.66
01 - Selectmen	7,162.00	3,581.10	3,580.90	50.00
05 - Town Manager	46,752.00	26,976.00	19,776.00	57.70
15 - Treasurer	3,000.00	1,500.00	1,500.00	50.00
20 - Tax Collector	21,805.00	13,115.14	8,689.86	60.15
25 - Town Clerk	22,619.00	13,725.77	8,893.23	60.68
35 - Meeting Clerk	1,257.00	0.00	1,257.00	0.00
70 - Med/Fica	7,907.00	4,403.11	3,503.89	55.69
75 - Health Insurance	33,360.00	19,783.86	13,576.14	59.30
80 - Retirement	2,480.00	0.00	2,480.00	0.00
81 - Income Protection plan	877.00	329.00	548.00	37.51
02 - Operating Expense	27,250.00	22,133.20	5,116.80	81.22
01 - Office Expense	4,000.00	2,730.28	1,269.72	68.26
05 - Travel expenses	2,000.00	697.24	1,302.76	34.86
10 - Training Expense	3,000.00	832.69	2,167.31	27.76
20 - Dues	2,300.00	2,570.00	-270.00	111.74
25 - Computer Repairs	1,500.00	1,481.47	18.53	98.76
30 - Computer Software	8,500.00	9,436.32	-936.32	111.02
35 - Website	750.00	641.76	108.24	85.57
40 - Town Report	1,000.00	0.00	1,000.00	0.00
45 - Sunshine Fund	200.00	110.88	89.12	55.44
50 - Tax Administration	4,000.00	3,632.56	367.44	90.81
03 - Contractual	50,840.00	39,573.01	11,266.99	77.84
01 - Legal Services	15,000.00	7,595.50	7,404.50	50.64
05 - Audit Services	5,040.00	4,540.00	500.00	90.08
07 - Bookkeeping Assistance	1,000.00	0.00	1,000.00	0.00
15 - Insurance	20,000.00	16,726.00	3,274.00	83.63
20 - Rent	6,700.00	6,656.00	44.00	99.34
25 - Copier lease	3,100.00	4,055.51	-955.51	130.82
05 - Utilities	2,800.00	1,463.98	1,336.02	52.29
01 - Telephone	2,800.00	1,463.98	1,336.02	52.29
65 - Unclassified	0.00	1,309.50	-1,309.50	----
01 - Contigent	0.00	1,309.50	-1,309.50	----
101 - Debt Service	103,785.00	103,774.38	10.62	99.99
15 - Debt Service	103,785.00	103,774.38	10.62	99.99
05 - North Wayne Road Bond	37,155.00	37,144.39	10.61	99.97
15 - Old Winthrop Road Bond	66,630.00	66,629.99	0.01	100.00
102 - Elections & Hearings	2,500.00	610.61	1,889.39	24.42
01 - Salaries	1,500.00	450.00	1,050.00	30.00
41 - Elections clerk	1,500.00	450.00	1,050.00	30.00
02 - Operating Expense	1,000.00	160.61	839.39	16.06
01 - Office Expense	1,000.00	160.61	839.39	16.06
103 - General Assistance	3,000.00	529.00	2,471.00	17.63
10 - Social Services/Community Serv	3,000.00	529.00	2,471.00	17.63
85 - General Assistance	2,500.00	529.00	1,971.00	21.16
87 - Ladd Alternative GA	500.00	0.00	500.00	0.00
104 - Fire Department	53,995.00	17,208.33	36,786.67	31.87

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
104 - Fire Department CONFID				
01 - Salaries	13,995.00	5,027.59	8,967.41	35.92
50 - Chief Officers stipends	6,000.00	2,420.27	3,579.73	40.34
52 - Firefighter stipends	7,000.00	2,250.00	4,750.00	32.14
70 - Med/Fica	995.00	357.32	637.68	35.91
02 - Operating Expense	40,000.00	12,180.74	27,819.26	30.45
60 - Fire Operations	22,000.00	10,793.78	11,206.22	49.06
61 - Fire Communications	4,000.00	1,386.96	2,613.04	34.67
62 - Fire Equipment	14,000.00	0.00	14,000.00	0.00
105 - Assessing	22,000.00	10,200.00	11,800.00	46.36
02 - Operating Expense	1,800.00	1,800.00	0.00	100.00
75 - GIS Maps	1,800.00	1,800.00	0.00	100.00
03 - Contractual	20,200.00	8,400.00	11,800.00	41.58
30 - Assessing/Mapping	14,400.00	8,400.00	6,000.00	58.33
35 - Quarterly review	5,800.00	0.00	5,800.00	0.00
106 - Animal Control	5,180.00	3,032.64	2,147.36	58.55
01 - Salaries	3,230.00	1,614.75	1,615.25	49.99
55 - Animal control officer	3,000.00	1,500.00	1,500.00	50.00
70 - Med/Fica	230.00	114.75	115.25	49.89
10 - Social Services/Community Serv	1,950.00	1,417.89	532.11	72.71
90 - Humane Society	1,950.00	1,417.89	532.11	72.71
107 - Code Enforcement	16,214.00	7,574.90	8,639.10	46.72
01 - Salaries	12,514.00	7,344.90	5,169.10	58.69
56 - Code Enforcement Officer	11,625.00	6,822.90	4,802.10	58.69
70 - Med/Fica	889.00	522.00	367.00	58.72
02 - Operating Expense	2,700.00	0.00	2,700.00	0.00
20 - Dues	2,700.00	0.00	2,700.00	0.00
65 - Unclassified	1,000.00	230.00	770.00	23.00
30 - Ordinance & Mapping	1,000.00	230.00	770.00	23.00
108 - Public Safety	32,920.00	19,940.12	12,979.88	60.57
03 - Contractual	26,420.00	15,939.61	10,480.39	60.33
40 - Ambulance	9,810.00	4,904.63	4,905.37	50.00
45 - Sheriff Dept	4,000.00	3,480.00	520.00	87.00
50 - PSAP Dispatching	12,610.00	7,554.98	5,055.02	59.91
05 - Utilities	6,500.00	4,000.51	2,499.49	61.55
20 - Street lights	6,500.00	4,000.51	2,499.49	61.55
109 - Roads	306,343.00	201,587.53	104,755.47	65.80
03 - Contractual	163,593.00	81,253.50	82,339.50	49.67
55 - Parking Lot Plowing	3,600.00	1,200.00	2,400.00	33.33
60 - Road Plowing	155,493.00	77,746.30	77,746.70	50.00
75 - Roadside mowing	3,500.00	2,307.20	1,192.80	65.92
80 - Landfill mowing	1,000.00	0.00	1,000.00	0.00
05 - Utilities	500.00	192.97	307.03	38.59
05 - Electricity	500.00	192.97	307.03	38.59
25 - ROADS	142,250.00	120,141.06	22,108.94	84.46
01 - Roads Administration	2,000.00	1,116.61	883.39	55.83

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
05 - Brush/Tree removal	13,000.00	16,122.98	-3,122.98	124.02
10 - Calcium chloride	8,000.00	7,212.45	787.55	90.16
15 - Sweeping	3,500.00	125.00	3,375.00	3.57
20 - Patching	4,000.00	3,451.65	548.35	86.29
30 - Signs	3,000.00	3,976.33	-976.33	132.54
35 - Painting	750.00	293.34	456.66	39.11
40 - Culverts	15,000.00	7,698.29	7,301.71	51.32
45 - Gravel	25,000.00	22,831.26	2,168.74	91.33
46 - Winter salt	20,000.00	6,383.15	13,616.85	31.92
70 - Grading	8,000.00	7,490.00	510.00	93.63
75 - Ditching	40,000.00	38,527.00	1,473.00	96.32
80 - Catch Basin	0.00	4,913.00	-4,913.00	----
110 - Transfer Station	118,498.00	64,678.01	53,819.99	54.58
02 - Operating Expense	4,250.00	1,980.00	2,270.00	46.59
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - TS Backhoe Rental	3,250.00	1,980.00	1,270.00	60.92
03 - Contractual	114,248.00	62,698.01	51,549.99	54.88
65 - Transfer Station Operations	107,998.00	62,698.01	45,299.99	58.05
66 - Transfer Station CIP	6,250.00	0.00	6,250.00	0.00
111 - Outside Agencies	25,698.00	25,113.09	584.91	97.72
10 - Social Services/Community Serv	25,698.00	25,113.09	584.91	97.72
01 - Library	6,000.00	6,000.00	0.00	100.00
10 - Archival board	600.00	15.59	584.41	2.60
15 - Messenger	2,000.00	2,000.00	0.00	100.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Rural Community Action	3,700.00	3,700.00	0.00	100.00
30 - Senior Spectrum	1,004.00	1,004.00	0.00	100.00
35 - Hospice	1,000.00	1,000.00	0.00	100.00
40 - Family Violence	1,000.00	1,000.00	0.00	100.00
45 - Maine Public Broadcasting	100.00	100.00	0.00	100.00
50 - Kennebec Valley Behavioral Hea	1,600.00	1,600.00	0.00	100.00
60 - Red Cross	1,200.00	1,200.00	0.00	100.00
65 - Sexual Assault Crisis Support	417.00	416.50	0.50	99.88
66 - Crisis & Counseling Center	1,977.00	1,977.00	0.00	100.00
67 - Community Health and Counselin	100.00	100.00	0.00	100.00
94 - Winthrop Food Pantry	1,500.00	1,500.00	0.00	100.00
112 - Recreation	18,233.00	10,899.16	7,333.84	59.78
02 - Operating Expense	4,300.00	0.00	4,300.00	0.00
90 - Ladd Operational expenses	4,300.00	0.00	4,300.00	0.00
03 - Contractual	5,583.00	3,149.16	2,433.84	56.41
70 - Park Mowing	2,244.00	1,265.72	978.28	56.40
71 - Ladd Mowing	3,339.00	1,883.44	1,455.56	56.41
10 - Social Services/Community Serv	8,350.00	7,750.00	600.00	92.81
91 - Kennebec Land Trust	250.00	250.00	0.00	100.00
92 - Friends of Cobbossee Watershe	1,300.00	1,300.00	0.00	100.00
93 - Memorial Day	300.00	200.00	100.00	66.67
96 - Athletic League	500.00	0.00	500.00	0.00
97 - Andro Lake Improve Corp	1,500.00	1,500.00	0.00	100.00
98 - Andro Yacht club	500.00	500.00	0.00	100.00

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
112 - Recreation CONT'D				
99 - 30 Mile Watshed	4,000.00	4,000.00	0.00	100.00
113 - Land and Buildings	2,540.00	2,263.55	276.45	89.12
02 - Operating Expense	1,600.00	1,733.83	-133.83	108.36
15 - Maintenance and Repairs	1,000.00	1,429.35	-429.35	142.94
95 - NW Schoolhouse	200.00	86.13	113.87	43.07
96 - NW Building	200.00	112.63	87.37	56.32
97 - Town House	200.00	105.72	94.28	52.86
03 - Contractual	940.00	529.72	410.28	56.35
72 - Historic Property Mowing	940.00	529.72	410.28	56.35
114 - Capital Reserves transfers	117,000.00	0.00	117,000.00	0.00
52 - CAPITAL RESERVE	117,000.00	0.00	117,000.00	0.00
05 - Fire Truck	25,000.00	0.00	25,000.00	0.00
45 - Land and Buildings	2,500.00	0.00	2,500.00	0.00
50 - Road Recon. & Pav. Project	50,000.00	0.00	50,000.00	0.00
65 - Town Office	15,000.00	0.00	15,000.00	0.00
70 - Village Improvement Projects	2,500.00	0.00	2,500.00	0.00
75 - Technology Replacement Plan	2,000.00	0.00	2,000.00	0.00
85 - Water Quality	5,000.00	0.00	5,000.00	0.00
90 - Former Pettengill Property Leg	15,000.00	0.00	15,000.00	0.00
115 - School RSU #38	1,871,059.00	1,091,451.05	779,607.95	58.33
60 - INTER GOVERNMENT	1,871,059.00	1,091,451.05	779,607.95	58.33
15 - RSU #38	1,871,059.00	1,091,451.05	779,607.95	58.33
116 - County Tax	183,969.00	183,968.47	0.53	100.00
60 - INTER GOVERNMENT	183,969.00	183,968.47	0.53	100.00
20 - Kennebec County Tax	183,969.00	183,968.47	0.53	100.00
117 - Cobbossee Watershed District	2,345.00	1,563.34	781.66	66.67
60 - INTER GOVERNMENT	2,345.00	1,563.34	781.66	66.67
25 - Cobbossee Watershed District	2,345.00	1,563.34	781.66	66.67
118 - Overlay	15,000.00	0.00	15,000.00	0.00
60 - INTER GOVERNMENT	15,000.00	0.00	15,000.00	0.00
30 - Overlay	15,000.00	0.00	15,000.00	0.00
120 - Selectboard Contingency	5,000.00	500.00	4,500.00	10.00
65 - Unclassified	5,000.00	500.00	4,500.00	10.00
01 - Contigent	5,000.00	500.00	4,500.00	10.00
Final Totals	3,133,388.00	1,892,787.85	1,240,600.15	60.41

Revenue Summary Report

Fund: 1
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	392,926.00	2,833,661.23	-2,440,735.23	721.17
01 - Banking Interest	0.00	252.31	-252.31	---
03 - Lien costs	5,000.00	1,600.99	3,399.01	32.02
04 - Interest on taxes	12,000.00	5,535.77	6,464.23	46.13
05 - MV Agent fees	4,000.00	2,520.00	1,480.00	63.00
06 - IFW Agent fees	500.00	230.25	269.75	46.05
07 - Motor Vehicle excise	200,000.00	136,137.45	63,862.55	68.07
08 - Boat Excise	2,000.00	1,135.20	864.80	56.76
09 - Vitals	500.00	364.00	136.00	72.80
13 - Cable TV Franchise	4,200.00	0.00	4,200.00	0.00
14 - Misc revenue	10,000.00	12,732.78	-2,732.78	127.33
15 - Surplus	100,000.00	0.00	100,000.00	0.00
20 - Insurance Dividends/Reimbursm	0.00	1,269.00	-1,269.00	---
21 - State revenue sharing	44,726.00	29,236.21	15,489.79	65.37
25 - Tax Commitment	0.00	2,642,647.27	-2,642,647.27	---
26 - Supplemental Taxes	10,000.00	0.00	10,000.00	0.00
103 - General Assistance	1,250.00	0.00	1,250.00	0.00
01 - GA Reimbursement	1,250.00	0.00	1,250.00	0.00
105 - Assessing	31,500.00	31,554.30	-54.30	100.17
01 - Tree Growth	4,000.00	3,914.30	85.70	97.86
02 - Homestead Exemption	26,000.00	26,136.00	-136.00	100.52
03 - Veteran reimbursement	1,500.00	1,463.00	37.00	97.53
04 - BETE Reimbursement	0.00	41.00	-41.00	---
106 - Animal Control	750.00	540.00	210.00	72.00
01 - Dog fees	750.00	537.00	213.00	71.60
02 - Dog late fees	0.00	3.00	-3.00	---
107 - Code Enforcement	2,000.00	316.00	1,684.00	15.80
01 - Building permits	2,000.00	315.00	1,685.00	15.75
02 - Yard Sale Permit	0.00	1.00	-1.00	---
109 - Roads	30,532.00	30,848.00	-316.00	101.03
01 - Local Road Assist Program	30,532.00	30,848.00	-316.00	101.03
110 - Transfer Station	6,250.00	0.00	6,250.00	0.00
15 - Transfer from Cap. Reserve Fnd	6,250.00	0.00	6,250.00	0.00
119 - Snowmobile	0.00	635.52	-635.52	---
01 - State Reimbursement	0.00	635.52	-635.52	---
Final Totals	465,208.00	2,897,555.05	-2,432,347.05	622.85

General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal Net	----- Y T D -----			Pending Activity	Balance Net
		Debits	Credits	Net		
Assets						
	1,180,860.34	5,132,413.44	4,126,486.24	1,005,927.20	0.00	2,186,787.54
100-00 Cash / Checking	1,045,091.47	2,156,051.28	2,245,939.59	-89,888.31	0.00	955,203.17
110-00 Debit Card Account-Androscogg	1,377.44	0.00	0.00	0.00	0.00	1,377.44
110-01 Cash Drawers	400.00	0.00	0.00	0.00	0.00	400.00
110-03 Andro Savings 1600191314	243,025.32	0.00	0.00	0.00	0.00	243,025.32
116-00 NSF CHECK	2,611.50	303.76	2,747.26	-2,443.50	0.00	168.00
121-00 PAYROLL TAXES RECEIVABLE	1,277.60	0.00	0.00	0.00	0.00	1,277.60
150-05 2005 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,612.92	0.00	0.28	-0.28	0.00	5,612.64
150-13 2013 Real Estate Taxes	3.86	0.00	3.76	-3.76	0.00	0.10
150-14 2014 Real Estate Taxes	82,601.05	2,316.64	84,721.35	-82,404.71	0.00	196.34
150-15 2015 Real Estate Taxes	-6,286.39	2,632,011.66	1,410,897.21	1,221,114.45	0.00	1,214,828.06
150-16 2016 Real Estate Taxes	0.00	0.00	1,598.62	-1,598.62	0.00	-1,598.62
155-04 2004 pp Taxes	1,268.36	0.00	0.00	0.00	0.00	1,268.36
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	0.01	-0.01	0.00	1,504.75
155-12 2012 pp Taxes	1,761.53	0.00	0.01	-0.01	0.00	1,761.51
155-13 2013 pp Taxes	2,154.16	0.00	0.02	-0.02	0.00	2,154.14
155-14 2014 pp Taxes	6,082.73	0.00	0.09	-0.09	0.00	6,082.64
155-15 2015 pp Taxes	-0.04	10,930.47	7,045.25	3,885.22	0.00	3,885.18
155-16 2016 pp Taxes	0.00	0.00	0.02	-0.02	0.00	-0.02
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
160-12 2012 Liens	-20.51	20.51	0.00	20.51	0.00	0.00
160-13 2013 Liens	44,161.95	0.00	30,949.53	-30,949.53	0.00	13,212.42
160-14 2014 Liens	0.00	54,207.65	9,021.29	45,186.36	0.00	45,186.36
165-00 Write off	0.00	0.00	0.00	0.00	0.00	0.00
199-02 Due to/from Ladd Rec	-26,196.69	59,413.64	30,088.50	29,325.14	0.00	3,128.45
199-03 Due to/from Special Revenues	-11,978.79	14,078.16	1,907.15	12,171.01	0.00	192.22
199-04 Due to/from Capital Projects	-225,651.49	201,805.36	300,000.00	-98,194.64	0.00	-323,846.13
199-05 Due to/from Trust Funds	-7,111.36	1,274.31	1,566.30	-291.99	0.00	-7,403.35
Liabilities						
	94,996.63	109,751.70	107,385.53	-2,366.17	-1,119.92	91,510.54
310-01 BMV	2,235.45	63,759.36	62,287.72	-1,471.64	-633.00	130.81
310-03 State Vital Fees	0.00	59.60	56.00	-3.60	0.00	-3.60
310-15 IFW	4,123.00	10,030.42	7,916.49	-2,113.93	0.00	2,009.07
310-30 Dog License State	-4.00	563.00	729.00	166.00	0.00	162.00
310-35 State Plumbing Fee 25%	286.25	60.00	537.50	477.50	0.00	763.75
310-36 DEP Plumbing Fee \$15.00	15.00	312.50	105.00	-207.50	0.00	-192.50
320-05 LPI Plumbing Fee 75%	-436.25	937.50	1,612.50	675.00	0.00	238.75
330-10 Federal withholding	0.00	26,625.54	26,625.54	0.00	0.00	0.00
330-25 State withholding	0.00	3,369.13	3,366.48	-2.65	0.00	-2.65
330-40 Retirement withholding	0.00	1,342.08	1,342.08	0.00	0.00	0.00
330-50 MMEHT with holding	18.65	2,692.57	2,807.22	114.65	-486.92	-353.62

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
1 - General Fund CONT'D					
400-00 Deferred Tax Revenues	88,758.53	0.00	0.00	0.00	88,758.53
Fund Balance	1,085,863.71	5,026,841.98	6,035,135.35	1,008,293.37	0.00 2,094,157.08
500-00 Expense control	0.00	1,893,318.68	3,137,445.00	1,244,126.32	0.00 1,244,126.32
510-00 Revenue control	0.00	465,343.30	2,897,690.35	2,432,347.05	0.00 2,432,347.05
520-00 Undesignated fund balance	1,085,863.71	2,668,180.00	0.00	-2,668,180.00	0.00 -1,582,316.29
2 - Add Rec Operations					
Assets	0.00	89,802.14	89,802.14	0.00	0.00
199-01 Due to/from	26,196.69	30,088.50	59,413.64	-29,325.14	0.00 -3,128.45
Liabilities	0.00	0.00	0.00	0.00	0.00
Fund Balance	26,196.69	59,413.64	30,088.50	-29,325.14	0.00 -3,128.45
500-00 Expense Control	0.00	59,413.64	135.00	-59,278.64	0.00 -59,278.64
510-00 Revenue Control	0.00	0.00	29,953.50	29,953.50	0.00 29,953.50
520-00 Fund Balance	26,196.69	0.00	0.00	0.00	0.00 26,196.69
3 - Special Revenues					
Assets	0.00	15,985.31	15,985.31	0.00	0.00
120-01 No. Wayne School House KSB	2,607.97	0.00	0.00	0.00	0.00 2,607.97
199-01 Due to/from	11,978.79	1,907.15	14,078.16	-12,171.01	0.00 -192.22
Liabilities	0.00	0.00	0.00	0.00	0.00
Fund Balance	14,586.76	14,078.16	1,907.15	-12,171.01	0.00 2,415.75
500-00 Expense Control	0.00	14,078.16	0.00	-14,078.16	0.00 -14,078.16
510-00 Revenue Control	0.00	0.00	1,907.15	1,907.15	0.00 1,907.15
525-00 Animal Control	2,100.03	0.00	0.00	0.00	0.00 2,100.03
531-00 Farmers Market	754.52	0.00	0.00	0.00	0.00 754.52
532-00 Wayne History Project	3,973.42	0.00	0.00	0.00	0.00 3,973.42
534-00 TOWN BOAT LAUNCH	-542.15	0.00	0.00	0.00	0.00 -542.15
535-00 Soccer	1,881.59	0.00	0.00	0.00	0.00 1,881.59
536-00 Softball	635.48	0.00	0.00	0.00	0.00 635.48
537-00 Baseball	452.36	0.00	0.00	0.00	0.00 452.36
539-00 Community Directory	70.00	0.00	0.00	0.00	0.00 70.00
540-00 No. Wayne School House	2,607.97	0.00	0.00	0.00	0.00 2,607.97
541-00 Water Quality	2,653.54	0.00	0.00	0.00	0.00 2,653.54
4 - Capital Reserves					
Assets	0.00	501,805.36	501,805.36	0.00	0.00
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	16,427.36	0.00	0.00	0.00	0.00 16,427.36
199-01 Due to/from	225,651.49	300,000.00	201,805.36	98,194.64	0.00 323,846.13

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal	----- Y T D -----		Pending Activity	Balance Net	
	Net	Debits	Credits			Net
4 Capital Reserves CONTD						
Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund Balance	242,103.85	201,805.36	300,000.00	98,194.64	0.00	340,298.49
500-00 Expense Control	0.00	201,805.36	0.00	-201,805.36	0.00	-201,805.36
510-00 Revenue Control	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
521-00 Transfer Station	43,572.00	0.00	0.00	0.00	0.00	43,572.00
522-00 Voting Machine	6,500.00	0.00	0.00	0.00	0.00	6,500.00
523-00 Roads	47,314.15	0.00	0.00	0.00	0.00	47,314.15
524-00 Fire Truck	16,427.36	0.00	0.00	0.00	0.00	16,427.36
525-00 Sand Salt Shed	2,918.64	0.00	0.00	0.00	0.00	2,918.64
526-00 Footbridge	3,767.44	0.00	0.00	0.00	0.00	3,767.44
529-00 Building maintenance	152.50	0.00	0.00	0.00	0.00	152.50
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	18,183.53	0.00	0.00	0.00	0.00	18,183.53
534-00 Land/Building	4,327.61	0.00	0.00	0.00	0.00	4,327.61
535-00 Cemetery Stone Cleaning	9,900.00	0.00	0.00	0.00	0.00	9,900.00
536-00 Town Office	32,250.00	0.00	0.00	0.00	0.00	32,250.00
537-00 Besse Road Chip Seal	4,800.00	0.00	0.00	0.00	0.00	4,800.00
538-00 Fire Equipment	6,246.00	0.00	0.00	0.00	0.00	6,246.00
539-00 Village Improvements	2,281.29	0.00	0.00	0.00	0.00	2,281.29
540-00 Technology	717.58	0.00	0.00	0.00	0.00	717.58
541-00 GIS Map	1,100.00	0.00	0.00	0.00	0.00	1,100.00
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
544-00 North Wayne School House	0.00	0.00	0.00	0.00	0.00	0.00
5 Trust Funds	0.00	2,840.61	2,840.61	0.00	0.00	0.00
Assets	75,537.40	1,566.30	1,274.31	291.99	0.00	75,829.39
101-00 Jaworski Andro 45107709	1,140.06	0.00	0.00	0.00	0.00	1,140.06
103-00 Ruth Lee Andro 45107645	8,473.68	0.00	0.00	0.00	0.00	8,473.68
104-00 Ladd Worthy Poor Andro 4510761	21,120.12	0.00	0.00	0.00	0.00	21,120.12
105-00 Ladd WAFCU 25542-ID 00	25.04	0.00	0.00	0.00	0.00	25.04
106-00 Ladd WAFCU 25542-ID 10	14,788.35	0.00	0.00	0.00	0.00	14,788.35
107-00 Ladd WAFCU 25542-ID 64	22,878.79	0.00	0.00	0.00	0.00	22,878.79
199-01 Due to/from	7,111.36	1,566.30	1,274.31	291.99	0.00	7,403.35
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	75,537.40	1,274.31	1,566.30	291.99	0.00	75,829.39
500-00 Expense Control	0.00	1,274.31	0.00	-1,274.31	0.00	-1,274.31
510-00 Revenue Control	0.00	0.00	1,566.30	1,566.30	0.00	1,566.30
521-00 Jaworski Fund Balance	1,140.06	0.00	0.00	0.00	0.00	1,140.06
522-00 Ladd Recreation Capital FB	41,477.18	0.00	0.00	0.00	0.00	41,477.18
523-00 Ruth Lee FB	8,473.68	0.00	0.00	0.00	0.00	8,473.68
524-00 Ladd Worthy Poor FB	24,446.48	0.00	0.00	0.00	0.00	24,446.48
Final Totals	0.00	10,879,140.54	10,879,140.54	0.00	1,119.92	1,119.92

Town News – February 2016

Winter is here! Winter sand is available for residents use at home Fairbank Road near the Town Sand/ Salt Shed, only two buckets per storm.

This month the **Board of Selectmen** will be meeting on **February 9** and **February 23** at **6:30 PM** at the **Wayne Elementary School Gymnasium**.

In observation of **Presidents' Day, Monday February 15, 2016**, the Town Office will be closed.

The Town's **Assessor Agent Matt Caldwell** from RJD Appraisal will be available by appointment on **Monday February 22, 2016** between 8:00 AM to 4:00 PM to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

Per the Town's contract with RJD Appraisal (Assessing Services) field inspectors from will be conducting on-site inspections throughout town during the week of February 8 thru 12, 2016. They will conduct quarterly reviews (revaluating) properties in the south end of town and spring work (checking on any new construction) throughout the entire town. They will have identification.

Next month the assessor will be sending out letters to small business owners who have personal property to update their records. If you have any questions, please don't hesitate to contact the Town Office at (207) 685-4983.

Any dog not registered will be assessed a \$25.00 late charged after February 1, 2016. Dog tags are available at the Town Office., if you contact the Town Office for details.

Your second installment of property taxes was due by January 31, 2016. Interest will begin to accrue on **February 1, 2016** at 7% per annum.

The Selectboard is actively seeking residents interested in serving their community on a Town Board or Committee. Through positive volunteerism and dedicated work, you can be the conduit that energizes your community. We want you to be a part of your Town. The following Boards and Committees have vacancies: **30-Mile River Watershed Association Representative**, serves as Wayne's representative to the 30-MRWA Board. The 30-MWRA mission is to preserve, improve, and protect the land and water quality in the 30-Mile River watershed.

From the Clerk's Desk: "So You Think You Know Wayne?"

"Who was the longest serving Town Clerk in Wayne?"

The answer to last month's question to: "How Many Wayne's Live in Wayne?" I counted 7: Wayne Bryant, Wayne Colgate, Wayne Crowley, Wayne Keddy, Wayne Ladner, Wayne Piper, and Wayne Rabon. If I missed anyone, please let me know!