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

Annual Town Report Dedication

Every year, the Wayne Board of Selectmen is given the distinct task of recognizing an individual, individuals or organization that has demonstrated true community spirit and contributed much to the shaping of our wonderful community of Wayne. This year's dedication of the Annual Town Report will be awarded to several amazing residents. These residents, through their unlimited time, energy, and devotion, have given much to the betterment of our community. This honor has been awarded to: Andrew, Elinor, Edwin, and Nancy.

Andrew Savage Knight Jr., of North Wayne, died November 16, 2017 at Maine General Rehabilitation (Gray Birch) in Augusta. Mr. Knight was born in Winthrop, June 25, 1931, the son of Andrew and Vivian (Smith) Knight. He married Margaret Lillian Riggs, of North Wayne, formerly of Livermore Falls, June 26, 1955, at the North Wayne Church in what was believed to have been the first wedding held in the 104-year-old church. A resident of North Wayne for most of his life, he graduated from Winthrop High School in 1950. He served in the U.S. Army from 1952 to 1954, stationed at Fort Dix, N.J.; Fort Benjamin Harrison, Indianapolis, Ind.; and LaRochelle, France. He worked at the North Wayne Wood Working Company, Bonafide Mills in Winthrop, the at Central Maine Power in Winthrop and Augusta for 34 years, retiring in 1990. Andy was a member of the Wayne Fire Department since the 1947 forest fires, and was fire chief from 1974 to 1995. He was honored in 1987 by the department and town for 40 years of service, and again in 1995 upon his retirement as chief. He also received honors and awards from the State of Maine, Maine State Federation of Firefighters, Mutual Aid Fire Department and Modern Woodmen of America. In 1993, he and his volunteer fire department received commendation from President George Bush, just before leaving the White House, for helping to sustain our national tradition of neighbor and for making a positive difference in the life of the community. Mr. Knight was town fire warden and director of emergency management for Wayne for many years. He also served on the board of appeals for a time. In 1983, he received the Helen Hicks Healy Memorial Award, given annually at Town Meeting to a person displaying loyalty, courage and unselfishness. Andy enjoyed woodworking, camping, traveling, fishing, puzzles, bird watching and going out to eat. He was a member of the Central Maine Power Retirees, CAMRA Club and the former CMP Old Timers Club.

Elinor Hyatt Ault, died on July 25, 2016, at the Balsam House in Readfield, following a long illness. She was born on July 6, 1927, in Brooklyn, N.Y., the eldest child of Thaddeus and Elinor (Farren) Hyatt. The family later moved to Stamford, Conn., where she attended school and participated in social, sports and musical programs. Following high school, she graduated from Marjorie Webster Junior College in Washington, D.C. and received further training in New York City as an X-ray technician, practicing in a Stamford, Conn., hospital and at Bangor Osteopathic Hospital. Elinor and Richard Ault were married in Bangor on May 1, 1953. Following his graduation from the University of Maine at Orono, they began raising a family in Auburn and moved to Wayne in 1963. While primarily a mother and homemaker, she became an elementary school teacher for a few years and served as a selectperson in Wayne. Ellie had a particular talent and interest in working with youngest, taking them on trips and hikes. She especially enjoyed

watching her grandchildren's sporting and theatrical events. She also enjoyed music, played the piano, and participated in barber shop singing groups. She recently retired after 20 years of delivering for Meals-On-Wheels. She lived a productive life and will be sadly missed by family and friends.

Edwin T. "Ned" Baker, Longtime Wayne resident Edwin "Ned" T. Baker passed away in his home on June 28, 2017. He is survived by his niece, Ronni Taylor; and his nephews, Tersh Baker and Stephen Baker. Ned will be remembered for his community involvement and formation of "Mad Anthony's Pan Handler" steel band, as well as his many contributions of wit and mirth to those around him. As was Ned's wish, he was cremated and his ashes were scattered in the Atlantic Ocean off Boothbay Harbor.

Nancy Jo Mullen, was born on July 2, 1936, in Greeley, Colo., the daughter of Lynn and Mary (Sierman) White. She passed away early Saturday morning, December 31, 2016. The youngest of five, Nancy went on to graduate from the local high school and became an x-ray technician, working in Greeley before moving to Los Angeles for a new adventure. It was here that Nancy went on a double blind date one night and she met the man who would become her husband of 57 years, Skeet Mullen. After their marriage in Briggsdale, they moved to Rochester, NY where she became a supervisor at the medical department of Eastman Kodak. From there, Nancy and Skeet would have many adventures together, including among them a time as proprietors of the popular Friendly Tavern ("Booze and Very Little Food") in Upstate New York and eventually settling in Wayne, Maine in the mid-seventies as owners of the Wayne General Store. "Skeet and Nancy" were fondly known for their hospitality and kindness, hosting anyone without a place to go for the holidays as well as frequent "Derelict Dinners." In addition to the store, Nancy served as Wayne Town Clerk for many years and was also a hospice caregiver within the community. Upon her retirement from the store, Nancy missed the people of Wayne so much she returned to work part-time in the Wayne Post Office. Nancy was an avid outdoorswoman who loved hunting and camping with her family, or simply spending time walking her grandchildren and her beloved retriever, Patti, through the woods. She was a first rate card-player, an excellent cook, and a great drink.

The Town of Wayne recognizes and appreciates Andrew, Elinor, Edwin, and Nancy for his community spirit and volunteerism.

On behalf of a grateful community, the Board of Selectmen is proud to extend their deep appreciation and gratitude to these remarkable individuals for their many years of volunteer work and instilling a true sense of community spirit.

TOWN OFFICIALS
July 1, 2017

Elected Town Officials

Board of Selectmen/Assessors and Overseers of the Poor [3YR-Elected]

Stephanie Haines, Vice Chair	Term Expires in 6/30/2018
Jonathan Lamarche	Term Expires in 6/30/2018
Gary Kenny, Chair	Term Expires in 6/30/2020
Don Welsh	Term Expires in 6/30/2020
Trent Emery	Term Expires in 6/30/2019

Budget Committee

[5YR-Elected]

Dallas Folk, Chair	Term Expires in 6/30/2018
James Perkins	Term Expires in 6/30/2018
Amy Cushman Black	Term Expires in 6/30/2018
David Stevenson	Term Expires in 6/30/2018
Mitch Levesgue	Term Expires in 6/30/2020

RSU #38 School Board

[3YR-Elected]

Gary Carr	Term Expires in 6/30/2018
David Twitchell	Term Expires in 6/30/2020

School Committee

[3YR-Elected]

Stan Davis	Term Expires in 6/30/2018
David Twitchell	Term Expires in 6/30/2020
Theresa Kerchner	Term Expires in 6/30/2019

Moderator

[Elected]

Douglas Stevenson

Appointed Town Officials

Animal Control Officer

Taylor Stevenson

Assessor Agent (RJD Appraisal)

Matt Caldwell

Code Enforcement Officer and Local Plumbing Inspector

Kenneth Pratt

E-911 Addressing Officer

Bruce Mercier

Fence Viewer

Charles King

Fire Department

Andrew Knight, **Fire Chief Emeritus**

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

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

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

Mark Bachelder

Andy Blais

Steve Booth

Jillian Booth

John Christopher

Elaine Christopher

Bill Coolidge

Pauline Coolidge

Tim Sullivan

Tax Collector

Dawna Gardner

Town Clerk, Registrar of Voters

Cathy Cook

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

Aaron Chrostowsky

Treasurer

Bruce Mercier

Wayne Village Dam Keeper

Wayne Bryant

Boards, Commissions, and Committees

Archival Board

Leo Behrendt

Judy Danielson

Carroll Paradis

Gerry Paradis

Vacancy

Board of Appeals

David Ault
Anne Huntington
Theresa Kerchner
Vacancy
Vacancy

Cemetery Association

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

Cobbosse Watershed District Trustee

Jane Andrews

Conservation Commission

Leslie Burhoe
Pamela Green
Anne Huntington
Lloyd Irland
Leslie Latt, Chair
Bill Messer
Ken Spalding

Farmers' Market Committee

Tammy Birtwell
Leslie Burhoe
Jane Davis
Sandra Dwight-Barris
Theresa Kerchner
Emily Perkins, Emeritus

Memorial Day Committee

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

Open Space Committee

Chris Cushman
Lloyd Irland
Margaret Lane
Stephen McLaughlin
Bruce Mercier
Ken Spaulding
Ford Stevenson

Planning Board

Vacancy
Laura Briggs, Alternate
Fred Duplisea
Seth Emery
Reed Lee
Steve McLaughlin
Ford Stevenson, Chair

Readfield/ Wayne Solid Waste Committee

Vacancy
Mary Farnham
Stephanie Haines, Selectboard Representative

Recreational Sports Committee (former Wayne Athletic League)

Chris Bennett
Chase Morrill
Nicole Perry
Rebecca Reynolds
Dave Webb

30-Mile River Watershed Association Representative

Molly Saunders

Ladd Recreation Committee

Lincoln Ladd – Permanent
Gloria Williams Ladd - Permanent
Chris Bennett
Sharon Bonney
Janet Crane
George Dragonetti
Chase Morrill
Jennifer St. Pierre
Tom Wells

Ladd Recreation Center Director

Donna Freeman

TOWN MANAGER'S REPORT

To the Citizens of the Town of Wayne:

This report will address the current state of the Town and discuss the future needs of the Town of Wayne.

Administrative Services

The Town of Wayne remains in excellent financial condition as stated by our Independent Audit Report (See Independent Auditor's Report enclosed). The Town's Undesignated Fund Balance or "Surplus Funds" is just below the recommended level of 25 percent of total annual expenditures (current level is 20 percent). This year you will notice on the ballot, the use of surplus funds to assist the Town with funding several capital reserve funds and lessening the tax impact on all taxpayers.

This year the Board of Selectmen's Proposed Operating and Capital Budgets recommends a \$.78 cent increase in the mill rate (+7%). This budget also recommends total appropriations which includes town, school and county budgets of +\$133,788 more than last year's budget (+5%). However, it is important to note, this proposed budget recommends a municipal expenditures side of the budget (town-only expenses) +\$80,792 (+7%) more than last year's budget. However, this proposed budget projects non-property tax revenues including municipal fees and state revenues to decrease in the amount of -\$21,489 over last year's budget (-4%). For an average property tax payer (based on median home value of \$182,900) this will amount to a \$143 increase in their property tax bill.

Highway

The Highway Department maintains over 30 miles of paved and gravel roads. The Town bid out Winter Highway Maintenance and Winter Lot Maintenance contracts. Bruen Construction won both contracts. The Town bid out the roadside mowing contract. Birtwell Farms won the contract.

The Town contracted with All States Asphalt to reclaim and pave Lovejoy Pond Road. Bruen Construction completed all the required prep for paving work including ditching and culvert replacement. Stevenson Solutions removed any necessary brush and trees in the Town's Right-of Ways to improve line of sight as part of the prep for paving.

On the ballot, this year, we are asking for continued support of the Town's 10-Year Road Financing Plan. This Plan recommends borrowing for the first six years, then back to capital reserve funding. This year we bid out our paving earlier to get a more favorable pricing and scheduling. Also, we are proposing to pave the Walton Road. This year will be the last year, we will take out a bond for roads, as we transition back to capital reserve funding "pay-as-go" of our road projects. While we transition, we will be paying down own debt and increasing our capital reserve funding of the roads. The mill rate will stay the same, but save on debt financing.

Also, we are recommending funding for the Road Reconstruction and Paving Capital Reserve Fund from \$50,000.

Public Safety

The Town of Wayne has excellent public safety services anchored by the hard work and dedication of the Wayne Volunteer Fire Department. The Town renewed contracts with the Winthrop Ambulance, Somerset County for 911 Dispatch Services, the State for Rural Law Enforcement Patrol Dispatch Services, and the Kennebec Valley Humane Society for Animal Sheltering Services.

On the ballot this year, the Fire Department is requesting \$30,000 from the Fire Truck Reserve Fund and is intended to be set aside for the replacement of our aging fleet of fire trucks sooner.

Recreation

On the ballot this year, the Ladd Recreation Center is requesting \$10,000 for the rehabilitation of both the tennis and basketball courts. The Ladd Charitable Corporation is paying for the third of the cost. The Town is applying for funds from the Land and Water Conservation Fund to help paying the cost of the rehabilitation of both the tennis and basketball courts.

Solid Waste

The Town of Wayne is served well with our interlocal agreement with the Town of Readfield in sharing their Transfer Station with Wayne.

This year, we renegotiated terms of the interlocal agreement to allow Fayette into the Transfer Station, and changed the funding formula from 50 percent of operating costs to basing the real property valuation for each member town. This due to an increase in our state valuation, we will experience an increase in the amount of \$6,815 in the Transfer Station Operating and Capital Budgets (+8%).

I would like to thank the Board of Selectmen for their continued support and their dedicated service to the community. I would also like to thank all the volunteers and town staff who strive to make Wayne a better place to live, work, and play. If you have any questions, please don't hesitate to contact me at the Town Office, by telephone at (207) 685-4983 or by email at townmanager@waynemaine.org. I hope to see you around Town!

Sincerely,
Aaron Chrostowsky
Town Manager

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Wayne and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

BRUCE POLIQUIN
2ND DISTRICT, MAINE

COMMITTEE ON
FINANCIAL SERVICES

COMMITTEE ON
VETERANS' AFFAIRS

1208 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-6306

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency,

including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive style with a large, stylized "B" and "P".

Bruce Poliquin
Maine's 2nd District Congressman



Annual Report to the Town of Wayne

A Message from Senator Garrett Mason

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor working on your behalf to make Maine an even better place to live, work and conduct business.

On August 2, 2017, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state’s economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after a lot of hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens will continue to be able to use their driver’s licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much last year, there is still a lot of work ahead of us this session. Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Lisbon at 577-1521, in Augusta at 287-1505, or by email at garrett.mason@legislature.maine.gov

Sincerely,

Garrett P. Mason
State Senator

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



Gary Hilliard
511 Dunn Rd
Belgrade, ME 04917
Office Phone: (207) 287-1440
Gary.Hilliard@legislature.maine.gov

January 2018

Dear Friends and Neighbors:

It has been an honor to serve as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. We have faced some very substantial challenges over the past year in the Legislature, and I will continue to represent your interests to the best of my ability.

While we were able to address many issues during the first session, on January 3, 2018, the Legislature came in to begin the second regular session which is the session where we only take up bills considered to be emergency legislation. I can assure you that there are many challenges ahead of us, and I will do my best to address the issues with a thoughtful approach. Maine's drug crisis, Medicaid expansion funding, and recreational marijuana laws will be at the forefront of several issues considered this half of the session.

As many of you know, I am currently the House Republican Lead on the Joint Standing Committee on Taxation. I look forward to continuing to fight against income and property tax increases, as well as finding ways to invest in Maine's future.

It is my hope that I might be a resource to each town, business, school, and individual in our community so that we may all experience economic success. I was elected to the Maine Legislature to represent you, the people of House District 76, and I consider it a privilege to do so. The best way to contact me is via e-mail at Gary.Hilliard@legislature.maine.gov or by phone, which is **287-1440**.

I provide a weekly State News Update via e-mail, which many people find to be useful for learning about state issues that affect their personal and business lives. I would love to add you to the newsletter list; and of course, you may unsubscribe at any time.

Thank you, again, for giving me the honor of serving you in Augusta!

Sincerely,

Gary Hilliard, State Representative

30 Mile River Watershed Association Report

2017 Program Highlights



Thanks to the support from towns, lake associations, individuals, and grants, the 30 Mile River Watershed Association had a landmark year in 2017 in delivering our programs and engaging our communities.

Here are a few of the programmatic highlights from 2017:

- ✓ In the seventh year of our Youth Conservation Corps (YCC) program, we designed and installed 42 Best Management Practices projects at 12 locations throughout the watershed [Lovejoy (3 sites) and Pocasset (2 sites)] to reduce soil erosion and polluted runoff that harm our lakes. Project examples included installing infiltration steps on steep pathways around Lovejoy Pond and laying erosion control mulch and rip rap to prevent further erosion on the shores of Pocasset Lake.
- ✓ Courtesy Boat Inspectors – both paid and volunteer – performed 2,140 inspections (1,185 on Androscoggin Lake) to help keep harmful invasive plants out of our lakes. Inspectors removed 54 plant fragments (all non-invasive) from boats and trailers.
- ✓ In our second year of Water Quality Monitoring (WQM), we conducted advanced sampling on ten lakes, including Lovejoy Pond and Pocasset Lake. Monitoring lake health will help us to better identify trends and at-risk areas, allowing for more holistic assessment and ultimately better protection of these natural resources.
- ✓ Over 80 people participated in our 9th annual Paddle Trek, a daylong guided trip down 15 miles of lakes and streams, from Mt. Vernon to Wayne Village.
- ✓ We hosted our first annual Watershed Community Social in September. Over 50 people attended an evening of live music, food, entertainment, and education. (More information on our 2018 event will be coming soon.)
- ✓ In partnership with UMF, we conducted a gravel road survey of half of all the camp roads in the watershed, documenting erosion issues that threaten water quality.
- ✓ In our Invasive Plant Patrol program, 74 volunteers and staff surveyed ten lakes and ponds, including Lovejoy Pond and Pocasset and Androscoggin Lakes – looking for infestations of invasive aquatic plants. No invasives were found.

30MRWA's income for 2017 was \$139,281 and expenses were \$137,909. Income sources included contributions from individuals and corporations (40%), grants (25%), coalition members (25%) and other (10%). The Town of Wayne, a coalition member, contributed \$5,000. Wayne's financial support and leadership are critical to protect the watershed and have been vital to the organization's success leveraging grants and contributions from individuals and other coalition members. To support the continuation and expansion of our highly successful programs that protect Wayne's lakes, we request \$5,000 again in 2018.

To become a volunteer, a supporter or to learn more, visit www.30mileriver.org.

Thank you for your support in protecting our valuable lake resources.

Lidie Robbins, Executive Director



Androscoggin Lake Improvement Corporation

P.O. Box 307
Wayne, ME 04284
www.androscoggin.org

Like us on Facebook

Dear Citizens of Wayne:

The Androscoggin Lake Improvement Corporation (ALIC) thanks the village of Wayne for your continued support and contribution to our mission which is primarily to protect and preserve our beautiful natural resource. If you did not know already, ALIC provides the following services:

- Water quality monitoring program.
- Courtesy Boat Inspections.
- Invasive Plant Patrol “Eyes on the Water”.
- Loon counts and Loon response program.
- Lake Smart program which encourages landowner stewardship practices.
- Improvements to signage around the lake to encourage boating safety and protecting wildlife.
- Boating safety education program.

Other efforts to accomplish the ALIC mission include encouraging lake property owners to improve aging and/or inadequate septic systems; Introduction of best management practices within the watershed, particularly where run-off is concerned; Promotion of loon productivity through artificial nesting platforms; Partnerships with 30 Mile River Watershed Association, and the Volunteer Lake Monitoring Program (VLMP), and improved communication with ALIC members and the community at large with the goal of increasing personal and responsible stewardship of our natural resources.

Everyone is welcome to our informative annual meeting on August 11, 2018 at the Androscoggin Yacht Club from 8:30 to 10:30 am.

Sincerely,

ALIC Board of Directors

Aging at Home

To the Select Board and people of Wayne,

The Aging At Home Committee of Wayne has had a busy year of supporting the elders of Wayne. We first designed a survey and administered it to assess the needs of elders. After that we set out to meet the needs which were most prevalent and/or pressing. We matched those who wanted to volunteer to help others and those who asked for help. A number of volunteers are visiting people regularly or calling them to meet some of their needs.

We secured a grant for 2 year's continuation of our work in the fall of 2017. We secured another grant to purchase and install pedestrian signs which are designed to slow traffic in the middle of Wayne.

Programs which we have started:

- Co-sponsoring "Coffee and Conversation" at the Ladd Center twice a month.
- Teaching "A Matter of Balance" program once a week for 8 weeks
- Monthly luncheons for caregivers and those being cared for
- Monthly free music program at the Cary Memorial Library.
- File of Life health notification system
- Beginning a Home Fire Campaign with the American Red Cross Smoke Alarm Program
- Anti-fraud program for elders
- Bucket donations from businesses, involving students from Maranacook to deliver buckets of sand to seniors
- Assisting with food home delivery program
- Train volunteers
- Creating a manual for volunteers
- Check on people during power outages

We plan to explore having volunteers do home repairs. We are in the process of setting up a smoke alarm installation project, also with volunteers. We have coordinated with AARP, Spectrum Generations, The Search Program, RCAM, The Cary Memorial Library, The Ladd Center, and Wayne Community Church. Aging At Home is making strides toward being an AARP "Age Friendly Community." We will be joining many other communities in Maine in accomplishing this goal.

We are requesting financial support of \$375 from the Town of Wayne for the coming year.

Sincerely,

Stanley Davis, Chair

Pamela Chenea, Coordinator

Aging At Home Committee

Assessor's Report

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

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION CHANGES FOR 2017 (TY18)

Continuing in 2018 (TY19) the homestead exemption will continue to be \$20,000. To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

IMPORTANT CHANGES FOR VETERANS EXEMPTIONS IN 2017, the Law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27th, 1961 and before May 8th, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27th, 1961 and before May 8th, 1975, regardless of number of days. **Veterans that previously did not qualify under the old law requirements that now qualify under the new law requirements must re apply to the Assessor's office prior to April 1st of the year it will go into effect.*

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Wayne who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,

Matthew Caldwell CMA
Assessors Agent

2017 MUNICIPAL TAX RATE CALCULATION STANDARD FORM
 Municipality: Wayne

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

1. Total Taxable Valuation of Real Estate	1	180,065,000	
2. Total taxable valuation of personal property	2	821,300	(should agree with MVR Page 1, line 6)
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3	180,886,300	(should agree with MVR Page 1, line 10)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	6,637,900	(should agree with MVR Page 1, line 11)
(b) Homestead exemption reimbursement value	4(b)	3,318,950	(should agree with MVR Page 1, line 14f)
5. Total exempt value of all BETE qualified property	5(a)	931,700	(Line 4(a) multiplied by .5)
(b) BETE exemption reimbursement value	5(b)	465,850	(should agree with MVR Page 2, line 15c)
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6	184,671,100	(Line 5(a) multiplied by 0.5)

ASSESSMENTS

7. County Tax	7	190,010.00	
8. Municipal Appropriation	8	1,102,464.00	
9. TIF Financing Plan Amount	9	2,536.00	
10. Local Educational Appropriation (Adjusted to Municipal Fiscal Year)	10	2,171,858.00	(Local Share/Contribution)
11. Total Assessments (Add lines 7 through 10)	11	3,466,868.00	

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing	12	46,903.00	
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement)	13	440,110.00	
14. Total Deductions (Line 12 plus line 13)	14	487,013.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	2,979,855.00	

16.	2,979,855.00	X	1.05	=	3,128,847.75	Maximum Allowable Tax
17.	2,979,855.00	/	184,671,100	=	0.016136	Minimum Tax Rate
18.	3,128,847.75	/	184,671,100	=	0.016942	Maximum Tax Rate
19.	180,886,300	X	0.016190	=	2,928,549.20	Tax for Commitment
			(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	2,979,855.00	X	0.05	=	148,992.75	Maximum Overlay
21.	3,318,950	X	0.016190	=	53,733.80	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	465,850	X	0.016190	=	7,542.11	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	2,989,825.11	-	2,979,855.00	=	9,970.11	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

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

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

16.19

Cary Memorial Library **July 1, 2016 - June 30, 2017**

The Cary Memorial Library continues to welcome Wayne area folks to enjoy its collections (featuring books, magazines, audiobooks, DVDs, and historical collections) and services (free Wi-Fi, public use computers and printers, and a copier) and events for all ages. Now in its 4th year of use, we can see that our restoration and revitalization of the Williams House has made it a favorite community gathering place where visitors enjoy book sales, presentations, and social gatherings as well as the site of the library's Cary Festival & Lobster Roll Lunch and our lively Summer Silent Auction. Coming for coffee and socializing on First Saturdays has proved to be a major cabin fever reliever over the long winter, especially for our senior crowd.

The library's print collection boasts 11,887 items, and our Audio/DVD collection numbers 964 items. With our membership in MaineInfonet's Maine Download Library, our library patrons have access to their collection of 15,185 downloadable eBooks and audiobooks. Circulation of both electronic and print resources totaled 8271 items. Library visits numbered 7171 and attendance at library programs numbered 3865. **Recognizing that we hosted 11,036 Wayne area library users and visitors to library programs and services is a huge source to pride to the library's Board of Trustees.**

The Cary Memorial's renovation has given our gracious old building a new lease on life, and we now can schedule events and programs knowing our space is roomy, functioning efficiently and best of all, totally handicapped accessible. In Sept. 2015 the Williams House had major improvements made, with major energy efficiencies added, (recommended in an energy audit), replacement of many old clapboards, and a fresh coat of paint. This work was made possible with funds donated by library users as well as a grant from the Windover Foundation (Robert Fuller's family foundation). As with the Cary, the possibilities for using the Williams House are endless and make it easy for us to host programs such as the Salute to Wayne Veterans or festive fundraisers where we truly extend the library's mission and services.

So many dedicated Wayne citizens give generously of their time and energy to keep our two buildings functioning well and bringing on a continual offering of interesting events. Volunteers organize events, tend the gardens, manage the finances, participate on the Board of Trustees or as Williams House Liaisons or Friends of the Library, staff the circulation desk and collaborate with the librarian to make everything run smoothly.

Please note that the library's email address has changed. To reach the librarian via email: jadelbergcml@gmail.com

To view our attractive and up-to-date website, and to access our electronic catalog, visit www.cary-memorial.lib.me.us
Respectfully Submitted,

Janet Adelberg, Librarian
Library Phone: 685-3612

Report of the Code enforcement Officer 2017

In 2017, building permits were issued for the following purposes.

New Homes	2
Garages	2
Additions	3
Remodeling	2
Kennels	0
Mobile Homes	1
Sheds	3
Camps	0
Deck/porch	3
Barn	0
Dock	0

It has been my pleasure to assist the Wayne Planning Board over the last year. We have worked towards updating the town zoning map and ordinances as well as updating applications to make the process more efficient. I look forward to assisting residents with various projects in the year to come. To schedule an appointment with me, please feel free to call any time at 576-1413.

Respectfully submitted,

Kenneth Pratt, CEO

TOWN OF WAYNE FARMERS' MARKET

Summer 2017



The Wayne Farmers' Market (WFM) opened for its ninth season on May 27, 2017, with eleven vendors selling vegetables, berries, maple syrup and candy, flowers and vegetable seedlings, baked goods, eggs, cheese, goats' milk soap, fruit pies, herbs, jellies, meat and poultry, body care products, and pottery. Customer numbers continue to be at their highest in July and early August.

The Committee is pleased that the Market is a not only a place to purchase locally grown and produced food, but also a community gathering place for Wayne's summer and year round residents.

The Market has the following goals:

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

Cooking Demonstrations:

Sam Saunders, Wayne resident, and Board, President Sustain Wayne, attended the market each week and created delicious improvised dishes using ingredients obtained from market vendors that day. Customers had the opportunity to taste free samples, and take home recipes. Sam's table continues to draw a large crowd! We were thrilled show people how to use market products in tasty and interesting ways. The Market Committee offered to reimburse vendors for the products they provided, however all vendors generously donated their products!

Guest Vendors/Artisans:

Given the Market's physical limits and our food based mission, in 2017, we agreed to make available one space for Wayne artisans. The Committee approved the following criteria in 2017: 1. the person be a Wayne resident; 2. quality work; 3. a viable business, not a hobby. The Market committee is not prepared to advertise and organize such a table. Martha Hoddinott agreed to take on this responsibility.

2017 Food Vendors: A Small Town Bakery, Birtwell Farm, Gingerbread Farm, Grey Goose Gourmet, Pickles Potions, Sustain Wayne/Sam Saunders, (Wayne); Bragg Maple Products (Sumner);Cranberry Rock Farm (Winthrop); Firelight Farm (East Livermore); and From The Country Farm and Snafu Acres (Monmouth).

Artisans: A Lake Side Studio Pottery and Blue Collar Painter (Wayne)



Hours of operation 2017: Saturdays 9 a.m. - noon Memorial Day weekend-Labor Day weekend

Publicity and Vendor Communications

Jane Davis coordinated a highly successful series of Market ads in the Community Advertiser and the Messenger; Leslie Burhoe continued to maintain positive and productive communications with our vendors.

Music: The committee thanks Stan Davis for volunteering as our weekly market musician! Stan's music continues to be a highlight of each week's Market.

Budget summary: End of 2017 Season

BALANCE FORWARD	\$713.02
Vendor fees (summer 2017)	\$345.00
TOTAL INCOME (includes vendor fees June- Sept 2017)	\$ 1058.02
EXPENSES – Summer 2017	
Total for Community Advertiser	\$118.00
Total for Vendors for Cooking Demos:	DONATED
TOTAL EXPENSES	\$118.00
BALANCE as of April 10, 2018	\$940.02

The Committee appreciates the support we have received from the Town of Wayne*, vendors, shoppers, volunteers and musicians. A steering committee of community members and vendors meets in the winter to discuss ways to improve the market, and welcomes suggestions from the community. For more information, please visit <http://www.waynefarmersmarket.weebly.com>

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

Respectfully submitted: Wayne Farmers Market Committee: Leslie Burhoe (Co-Chair and Vendor relations); Jane Davis (Secretary); Tammy Birtwell (Vendor representative), Cindy Townsend (Vendor representative); Theresa Kerchner (Chair and Treasurer), and Emily Perkins (Advisor).

Fire Department

The fiscal year ending June 2017 was one of great promise with a number of new applicants and probationary members at the beginning of the year. Deputy Chief Taylor Stevenson successfully completed his first year in that position.

With the permission of the Select Board, the department adopted a change in the election of chief officers and administrative positions from one year to three year terms. It is hoped this will establish continuity in future department operations.

The efforts of everyone on the department are being made for the benefit of the entire town, however, we still are volunteers, which means sometimes there are few of us available to respond. You can ease that concern by joining up. There are a number of jobs in the fire service requiring a variety of skills and time. We meet every second Wednesday of the month at the Andrew S. Knight Jr. station, (14 Kents Hill road North Wayne) at 6:30 pm. We are looking forward to welcoming you into the family!

Summary of Calls

Calls in Wayne

Structure Fire	0
Chimney Fire / Heating System	3
Vehicle Accident	9
Tree/Power Line Down	10
Smoke Investigation	1
Traffic Control	0
Medical Assist	5
Water/Ice Rescue	0
Vehicle Fire	0
Woods/Grass Fire	1
Propane Leak Investigation	0
Carbon Dioxide Investigation	2
Fire Alarm Investigation	0
Stand By Request/Miscellaneous	2
Total in Town Calls	33

Calls to Assist Other Towns

Responded	24
Stand By in Town	16
Cancelled Before Responding	47
Total Out of Town Calls	87

"First to Serve ~ 1799"

**Office of the Sheriff
Kennebec County, Maine**



Ken Mason, Sheriff
Alfred G. Morin, Chief Deputy

Captain Christopher S. Cowan
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

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

January 5, 2018

The Kennebec County Sheriff's Office is pleased to make the following report regarding the services we provided to the people of Kennebec County in 2017. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court and Transport Divisions. We provided many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, and Accident Reconstruction.

In 2017 twenty one Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacities logged 32,000 calls for service. As a result deputies made 682 arrests, issued 759 traffic summonses, and responded to 628 motor vehicle accidents. Deputy Sheriffs also responded to 407 alarms, 161 domestic disturbances, and assisted other agencies 746 times. Deputies and Detectives made 80 drug seizures, 26 of which were opiate related.

Deputy Nate McNally resigned his position within the patrol division, taking a patrol deputy position with the Androscoggin Sheriff's Office. We wish Nate and his family well at their new agency.

Tad Nelson of Pittston filled the open patrol deputy position vacated by Deputy McNally. Tad was a part-time deputy with our agency and a full-time contract Somerset County Sheriff's Office patrol deputy in the Town of Madison. He will be attending the full-time Maine Criminal Justice Academy in January of 2018. Good to have you on board, Tad.

Our Civil Process deputies serve legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2017, the four civil deputies received over 6,500 requests for service in Kennebec County. Some of the services included civil summons & complaints, foreclosures, evictions, small claims, child support notices from the State and enforcement of court orders and writs to name a few.

On December 31, 2017, Laurier "Joe" Brunelle retired after 15 years of loyal and dedicated service to the Kennebec County Sheriff's Office Civil Division. His retirement leaves a big gap in all of our lives and hearts. We wish you the best in your retirement, Joe!

The correctional facility supervisory staff took on many changes in 2017. We welcomed back Captain Richard "Rich" Wurpel as the Correctional Administrator. His correctional knowledge and risk management skills will benefit the staff, inmates and Kennebec County residents.

Bryan Slaney was promoted to lieutenant and assumed the position of Assistant Correctional Administrator. Cory Goodchild was promoted to Staff Sergeant, Kurt Karlsson and Ivano Stefanizzi to sergeant. Duane Rood and Valerie Grant were promoted to corporal assuming the duties of evening and midnight correctional supervisors.

During the past year, our Correctional Facility managed 2,955 inmates, 257 less than 2016. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. With the help from many members of the Kennebec County delegation, we were able to secure funding for the CARA (Criminogenic Addiction Recovery Academy). We completed 4 CARA program courses helping 32 inmates with the treatment and recovery process.

Inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$401,213 bed day savings to the citizens of Kennebec County. Throughout 2017, inmates worked 8,642 community service hours, valued at approximately \$77,787. Our inmates raised 31,458 pounds of produce and gleaned 1,335 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2017.

In 2017 the new T-Unit was completed and we began housing up to 21 inmates in that direct supervision unit. Having this block open for inmate housing has nearly eliminated the need to board prisoners at another facility, saving the taxpayers a substantial amount of money.

We are committed to providing innovative programs to reduce crimes, assist victims, and to provide enhanced public safety. We acknowledge the ever-growing opiate addiction problem nationwide and have committed to partnerships at the Federal, State and Local levels to combat this problem. Our approach is aggressive enforcement, education, treatment and recovery for those afflicted with this horrible addiction.

Another problem facing law enforcement throughout our great nation is distracted driving. Highway fatalities and serious injuries continue to soar as a result of individuals using electronic devices when operating a motor vehicle. Please do not be a statistic or make others a statistic because of carelessness.

As your Sheriff, and moving forward in 2018, my focus will remain on my staff, risk management, and serving my constituents in Kennebec County.


Ken Mason, Sheriff



207.377.2848
www.tkl.org

PO Box 261 - 331 Main Street
Winthrop, Maine 04364

March 28, 2018

Board of Directors

Mary Denison (P)
Kim Vandermeulen (1st VP)
Scott Longfellow (2nd VP)
Amy Trunnell (T)
Thom Harnett (S)
Sue Bell
Jed Davis
Amanda Dow-Smith
Marty Keniston
Brian Kent
Howard Lake
Bob Marvinney
Matt Mullen
Janet Sawyer
Jean Scudder
Deb Sewall

Advisory Board

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

Staff

Theresa Kerchner (ED)
Kirsten Brewer
Jean-Luc Theriault

Dear Wayne Residents, Members of the Selectboard, Town Manager, Mr. Chrostowsky,

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

Over the past thirty years we have conserved sixty-nine properties. We own 37 properties (3,985 acres) and hold 32 conservation easements (1,971 acres), where the land is owned by another entity. This acreage represents approximately 1.5 % of the land in KLT's 21 town, 412,000 acre service area. It is rewarding to know that many Wayne residents and seasonal visitors enjoy our properties, education programs, and 43 miles of trails which provide public access to woodlands, undeveloped lake shorelines, islands, and blueberry fields and year-round outdoor recreation for hiking, fishing and hunting, snowshoeing and snowmobiling,

As land owners in your town, we contribute to Wayne's local tax base since the properties we own are enrolled in the open space tax program. * (In the recent State of the State address Governor LePage made statements to the contrary that were inaccurate.)

KLT is also working with many other conservation partners to build new local sustainable natural resource based economies. With the Maine Forest Service and other conservation partners we have developed two projects – the Kennebec Woodland Partnership and Local Wood Works (LWW) that focus on a regional approach to private and public forestland conservation. These initiatives aim to protect water quality, wildlife habitat, scenic resources, and support our region's wood products, tourism, and recreational economies.

Recently, there has been a great deal of press about the work of Maine's land trusts. As background, in 2017, the Maine Legislature's Joint Standing Committee on Agriculture, Conservation and Forestry (ACF Committee) was authorized to "conduct a study of the financial and non-financial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State's economy."

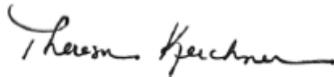
The ACF Committee's findings are detailed in the February, 2018 report: [Study of Conserved Lands Owned by Nonprofit Organizations](#). All thirteen members of the ACF Committee "recognize that there is need for land trusts as they are providing a service to the people of the State that the government would otherwise have to provide. For these reasons, the ACF Committee finds that land trust organizations provide a great value to the people of Maine."

We welcome this opportunity to communicate with Wayne residents and the Selectboard about our conservation work. I look forward to the opportunity to meet with you and to answer any questions about KLT's land conservation programs.

We hope that the citizens of Wayne will agree that conserving natural landscapes for wildlife, public recreation, agriculture, and forestry, is important. Thank you very much for your past support.

Sincerely,

Mary Denison



Theresa Kerchner Executive Director

President

*In Wayne, with the help of generous donors and local volunteers, KLT has conserved:

Mt. Pisgah Conservation Area: Well-loved by citizens all over the Kennebec Valley region, the Mount Pisgah Conservation Area now includes 1,090 acres of forests and wetlands, streams and ponds, mountain tops and ridges, and blueberry fields. Two popular trails climb to the Mt. Pisgah fire tower where, on a clear day, visitors enjoy outstanding views.

Norris Island: the largest and highest island on Androscoggin Lake. This 27 acre island has a unique black sand beach and supports mature pines and hardwoods including both red and white oak. Day use and camping by reservation are permitted.

Perkins Woods: accessible from Androscoggin Lake, this 14 acre preserve includes a mature growth of mixed northern hardwoods, white pine, and hemlock and a 2,700-foot shoreline and wetland frontage. A loop trail winds among pines and hemlocks down to the shore.

Besse Historic Conservation Area: a 65 acre forest preserve with historical as well as ecological significance, including an easily accessible 0.4 acre vernal pool.

Gott Pasture Preserve: a 75 acre wooded parcel on Wilson Pond with two loop trails allows visitors to experience the property's history, shoreline, beauty, and natural diversity.

Pickerel Pond Preserve: a 25 acre parcel in the Pickerel Pond marsh which protects water quality and wildlife habitat adjacent to Pickerel Pond.

Ladd Recreation Center

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

Adults can participate in several weekly programs. At present, the following activities are being offered: an exercise group each Thursday, a quilting group each Wednesday, a yoga class each Tuesday, and Tot-time each Friday morning, when parents can come and play with their pre-school children and enjoy a story time and snack. During the summer months, tennis courts and a gazebo are available for individual and family use.

The Center also provides a number of activities for young people, including after-school programs, soccer and baseball, a summer program which begins on June 27th, and several holiday parties each year.

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

The Ladd Recreation Center has a Board of Directors, which meets monthly to discuss any issues or ideas that we can work on to help out the community.

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

Respectfully Submitted,

Donna Freeman
Ladd Recreation Center, Director



MARANACOOK AREA SCHOOLS

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

April, 2018

Dear Community Members,

As we reflect on the year to date, and work on the development of the FY19 RSU #38 Budget we celebrate the achievements and successes of our students and our district as a result of the educational and co and extra-curricular offerings that the citizens of the district have provided in previous budgets.

Earlier this year RSU #38 was identified by Niche.com as one of the top ten school districts to live in, in Maine. This rating is based on data from assessment scores, graduation rates, parent and student surveys, and from many data sources. An explanation of this ranking is available on Niche.com.

Another celebration is the continual increase in our graduation rate. The graduation rate for the class of 2017 was 94.74%. This is a tremendous increase from the graduation rate in 2011 of 76.03%, from 80.5% in 2013, 82.11% in 2014, 91.09% in 2015, and was even an increase from last year's graduation rate, 91.96%. A graduation rate of 94.74% is an awesome achievement and is the result of a tremendous amount of work on the part of all the teachers and administrators in our district as we work to continually improve our instruction in order to engage our students.

In addition to district successes we celebrate the many successes of our students this year. For example, members of the RSU #38 Soccer Team were recognized as conference, regional, and state champions. The boys' Nordic Team also earned the state championship. Our girls' Cross Country Team won the conference and regional championships and the sportsmanship banner. The boys' Alpine Team also won the sportsmanship banner.

Four of our students, Tyler Dunn, Gavin Diou-Cass, Robert Allen, and Hannah Woodford qualified for the National Speech and Debate Association National Tournament representing Maine and Maranacook in Fort Lauderdale in June. In addition, both our high school and our middle school plays hosted sold out crowds this year, and our dual enrollment program at Maranacook Community High School is serving a large percentage of our students. Forty percent of our 9th-12th grade students are participating in dual enrollment classes, and 60% of our 11th and 12th grade students are enrolled in these classes. Four of our dual enrollment students are on track to be awarded both their RSU #38 diplomas and their Associates Degree from Thomas College in June.

The college acceptance season has started and we have had 3 students accepted at Bowdoin as well as students accepted at Connecticut College, Dalhousie, Maine Maritime, Roger Williams, Universities of Arizona, Maine, New England, and Northern Florida, and Virginia Tech, to name a few.

The list of district and student successes goes on and on. Many thanks to the citizens of RSU #38 for supporting our students.

On March 16th and 17th over 70 community members, teachers, administrators, RSU #38 School Board members, and students worked together in a Future Search session that will ultimately result in the development of the RSU #38 Strategic Plan. The group examined the historical events and their impact on the district, identified "prouds" and "sorries", and brainstormed guiding beliefs for moving forward. The guiding question for this work was "How will

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

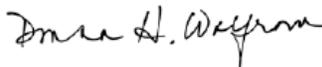
RSU #38 continue to evolve to ensure that our students are prepared to meet the challenges and opportunities of a changing world?" The purpose of the session was not to problem solve, but rather to explore a vision of what we wish to work toward and become in the future. Data from the Future Search event will be examined and categorized. The next step will be to identify several goals on which to focus the strategic plan. I would like to thank all those who participated in this important event.

I would like to take this opportunity to thank the citizens of RSU #38 for their continued support. These efforts have contributed to the growing successes of our students and our district. RSU #38 offers a variety of opportunities for our students from the strong academic program Pre-K through dual enrollment, to the co- and extra-curricular activities available. The district continues to be a model of "a caring school community dedicated to excellence."

Enrollment data for the District – October 1, 2017 (does not include non-resident tuition students)

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	23	25	34	23	29	22	23	30	21	34	20	24	29	25	362
Mt. Vernon	10	11	14	19	26	19	19	22	24	18	19	16	13	14	244
Readfield	27	31	28	32	26	34	31	28	31	30	32	28	27	33	418
Wayne	0	10	11	11	10	11	11	14	10	7	9	19	12	11	146
	60	77	87	85	91	86	84	94	86	89	80	87	81	83	1170

Sincerely,



Donna H. Wolf from
Superintendent of Schools

Sustain Wayne

Sustain Wayne was formed for charitable, educational, environmental, and community building purposes. Specifically, Sustain Wayne partners with residents, visitors, local organizations, and local businesses to help support and build community relationships through educational opportunities and community programs, with a focus on sustainability, culture, humanities, and cooking classes focusing on the use of locally sourced foods.

Sustain Wayne acts a point of communication to help orchestrate activities that focus on helping facilitate communication and progress in activities that align with the mission of the organization, offering educational opportunities to increase sustainability and decrease environmental impact, building economic opportunity for local business, and to assist with community driven projects.

In early 2014, Sustain Wayne began fundraising for the purchase and renovation of the local Masonic Hall, the last industrial Mill building overlooking Mill Pond, in the center of the village of Wayne. The vision of the Masonic Hall project is built on the four pillars of the building's historical industrial past, expanding use of and access to local foods and products, supporting sustainable economic growth, and community arts and humanities. The Hall will act as a hub to support the current and future programming efforts of Sustain Wayne.

Our 2017 Sustainability Series focused on Growing Community Sustainability, with free public programs including a Community Dinner and Conversation, Greening Rural Maine, Historic Photo Walk ~ Mill Pond's Industrial Past, Supporting Local Economic Growth and Sustainability in Small Maine Communities: Panel Discussion with Andrea Burns of Norway Downtown, Norway Downtown Business Owners, and Patrick Wright of Gardiner Main Street, Wayne Village Visioning Session. Sustain Wayne also organized the joint advertising for the Annual Wayne Village Stroll.

The Sustain Wayne website (www.sustainwayne.org) features contact information, announcements about upcoming programs, guidance for volunteers and donors, and an interactive website outlining the Masonic Hall project and the historical significance of the building.

Respectfully Submitted,
Gina Lamarche
Director

Sustain Wayne Board of Directors:

Cindy Townsend, President
Tammy Birtwell, Vice President
Sam Saunders, Treasurer
Margot Gyorgy, Secretary
Dean Gyorgy
Chris McKee
Alberta Messer

Delinquent Real Estate Property Tax Report

Wayne
06:50 PM

Lien Breakdown
Tax Year: 2016-1 To 2018-1
As Of: 06/06/2018

06/06/2018
Page 1

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
429	2016-1	BRISKE, JESS E	1,242.75	518.03	0.00	0.00	0.27	518.30
768	2016-1	BRYANT WAYNE EDWARD	4,907.25	4,907.25	182.17	38.47	1.74	5,129.63
396	2016-1	BURGESS DALE F	588.75	588.75	23.55	25.49	0.35	638.14
355	2016-1	COLGATE, WAYNE	1,822.61	1,822.61	72.89	25.49	1.08	1,922.07
617	2016-1	DAMON, DENNIS G & CHRISTINA R BANKS	996.58	996.58	39.85	25.49	0.59	1,062.51
361	2016-1	DIAMOND ROBERT	2,685.71	2,685.71	107.40	38.47	1.60	2,833.18
252	2016-1	DINGUS, LAWRENCE J	900.18	900.18	35.99	25.49	0.54	962.20
1211	2016-1	FARNHAM, ZACKARY A	354.44	293.01	0.08	0.00	0.11	293.20
118	2016-1	GOUCHER LEROY G	612.04	612.04	23.71	25.49	0.36	661.60
559	2016-1	GOUCHER LEROY G	2,556.69	2,556.69	102.24	31.98	1.52	2,692.43
561	2016-1	GOUCHER TED & SON	949.12	949.12	37.96	25.49	0.56	1,013.13
444	2016-1	GRANT, JEFFREY A	260.99	34.31	0.00	0.00	-68.60	-34.29
379	2016-1	JONES CANDACE J	710.36	710.36	28.42	25.49	0.42	764.69
1041	2016-1	KIMBALL MARK B	363.34	363.34	14.53	25.49	0.22	403.58
1042	2016-1	KIMBALL MARK B	3,566.62	3,566.62	142.64	25.49	2.12	3,736.87
310	2016-1	LOVEJOY KENNETH	1,118.18	1,118.18	44.72	25.49	0.67	1,189.06
271	2016-1	MAXIM EDITH MAXIM ROSEMARY	569.47	569.47	22.77	25.49	0.34	618.07
388	2016-1	NASON JOHN R.	275.84	275.84	11.03	25.49	0.16	312.52
335	2016-1	POKORNY BRET	1,948.66	1,948.66	77.93	25.49	1.16	2,053.24
623	2016-1	SANFORD, SHELIA P	2,418.77	2,418.77	96.73	25.49	1.44	2,542.43
389	2016-1	SCHNEIDMILL, SHANA L	907.60	907.60	36.29	38.47	0.54	982.90
852	2016-1	WALDEMAR A.P. JOHN	5,340.28	5,340.28	213.56	31.98	3.18	5,589.00
292	2016-1	WEYMOUTH, BRUCE	523.59	523.59	0.00	38.47	-1,124.13	-562.07
1181	2016-1	ZUCKERMAN, JOSHUA S TRUST	3,421.28	3,421.28	136.82	25.49	2.04	3,585.63
689	2016-1	ZUCKERMAN, PAULINE L	3,433.15	3,433.15	137.30	25.49	2.04	3,597.98

Delinquent Real Estate Property Tax Report

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
Total:			42,474.25	41,461.42	1,588.58	625.68	-1,169.68	42,506.00
Lien Summary								
2016-1			42,474.25	41,461.42	1,588.58	625.68	-1,169.68	42,506.00
Total:			42,474.25	41,461.42	1,588.58	625.68	-1,169.68	42,506.00

Delinquent Personal Property Tax Report

Acct	Name ----	Year	Amount Due
11	P ALBERT, JEFFERY	2016	65.25
11	P ALBERT, JEFFERY	2017	71.24
72	P BDM PROPERTIES	2016	12.85
72	P BDM PROPERTIES	2017	21.05
29	P DIRECTV, LLC	2016	124.57
51	P FARNHAM HERBERT JR	2016	182.41
51	P FARNHAM HERBERT JR	2017	199.14
22	P GOUCHER LEE	2016	109.74
22	P GOUCHER LEE	2017	119.81
41	P GOUCHER TED & SON EXCAVATION	2016	314.40
41	P GOUCHER TED & SON EXCAVATION	2017	343.23
12	P GOUCHER TED &SON	2016	738.53
12	P GOUCHER TED &SON	2017	806.26
40	P Julians Wayne General Store	2016	522.02
28	P SD HOLDINGS LLC	2017	152.18
6	P TIME WARNER CABLE NORTHEAST	2016	4,800.47
46	P TUBBY'S ICE CREAM	2016	177.96
46	P TUBBY'S ICE CREAM	2017	194.28
			8,955.39

TOWN OF WAYNE – TOWN CLERK

July 1, 2016 – June 30, 2017

VITALS

Births 6

Marriages 6

Deaths 14

DEATHS

Elinor Hyatt Ault	07/25/2016
Richard Wilson Ault	12/02/2016
Albert L. Bailey	02/16/2017
Edwin Turner Baker	06/28/2017
Bryanna Lynn Belz	01/15/2017
Pauline P. Botka	01/29/2017
Marion C. Duplessis	07/11/2016
John Turner Fowler	01/01/2017
William Nelson Goodwin	01/17/2017
Robert T. McLaughlin	04/01/2017
Nancy White Mullen	12/31/2016
Ethan James Russell	05/12/2017
Richard Frost Swasey	02/28/2017
Russell Franklin Toye	03/25/2017

SPORT LICENSES-75

July 1, 2016 - June 30, 2017

RECREATIONAL VEHICLES

Snowmobiles - 86

ATV's -44

Boats – 309

DOG LICENSES - 297

KENNEL LICENSES - 0

Recorded by Cathy Cook, Town Clerk

**Town of Wayne
Capital & Special Reserve Fund Balances**

<u>Capital Reserve Fund</u> (Tax Supported)	<u>Balance as of 6/6/18</u>
421 - Transfer Station	\$43,572
423 - Road Reconstruction and Paving	\$420,986
424 - Fire Truck	\$103,083
425 - Sand/ Salt Shed	\$2,919
426 – Footbridge	\$3,562
431 - Lord Road	\$10,083
432 - Hardscrabble Road	\$2,811
433 - Dam Repair and Replacement	\$13,798
434 - Land & Building	(\$1,123)
435 - Cemetery Stone	\$9,900
436 - Town Office	\$62,403
437 - Besse Road	\$4,800
438 - Fire Equipment	\$13,005
439 - Village Improvement	\$199
440 - Technology	\$6,945
442 - Emergency Management	\$5,200
443 - Fire Ponds/ Dry Hydrants	\$1,603
<u>Special Reserve Fund</u> (Outside Support – Fees, Grants & Donations)	<u>Balance as of 6/6/18</u>
325 - Animal Control	\$1,162
331 - Farmers Market	\$914
332 - Wayne History Helpers	\$3,973
334 - Town Boat Launch	(\$3,620)
335 – Wayne Athletic League	\$3,556
340 - North Wayne School House	\$4,404
341 - Water Quality	\$1,025
343 - Aging at Home	\$6,389
344 – Insurance	\$4,205
345 – Ladd Improvements	\$1,350
346 – Broadband	\$5,000

Audited Financial Statements and
Other Financial Information

Town of Wayne, Maine

June 30, 2017

DRAFT



Proven Expertise and Integrity

TOWN OF WAYNE, MAINE

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JUNE 30, 2017

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Proven Expertise and Integrity
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, 2017, and the related notes to the financial statements, which collectively comprise the Town of Wayne, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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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, 2017, 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 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are the responsibility of management and were derived from and 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 Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital assets schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2018, on our consideration of the Town of Wayne, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wayne, Maine's internal control over financial reporting and compliance.

Buxton, Maine
May 16, 2018

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

(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, 2017. 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 activity. The type of activity presented for the Town of Wayne is:

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

Fund Financial Statements

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

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

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

The Town of Wayne presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other

funds are shown as nonmajor and are combined in the "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 \$4,113,465 compared to \$4,258,384 in the prior year, a decrease of \$144,919.

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 a balance of \$1,288,266 at the end of this year for governmental activities.

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

	Governmental Activities	
	2017	2016
Assets:		
Current Assets	\$ 1,410,697	\$ 1,544,275
Capital Assets	3,466,531	3,386,511
Total Assets	4,877,228	4,930,786
Liabilities:		
Current Liabilities	239,838	180,064
Long-term Debt Outstanding	522,000	489,902
Total Liabilities	761,838	669,966
Deferred Inflows of Resources:		
Prepaid Taxes	1,925	2,436
Total Deferred Inflows of Resources	1,925	2,436
Net Position:		
Net Investment in Capital Assets	2,741,629	2,740,754
Restricted	83,570	80,400
Unrestricted	1,288,266	1,437,230
Total Net Position	\$ 4,113,465	\$ 4,258,384

Revenues and Expenses

Revenues increased by 3.27% and expenses increased by 5.90% from the prior year. The increase in revenues was primarily due to increases in taxes and miscellaneous revenues. The increase in expenditures was primarily due to increases in education and highways and roads.

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

	<u>2017</u>	<u>2016</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 20,258	\$ 18,015
Operating grants & contributions	30,708	30,848
<i>General Revenues:</i>		
Taxes	2,952,191	2,894,674
Grants & contributions not restricted to specific programs	98,422	81,306
Miscellaneous	122,985	97,691
Total Revenues	<u><u>3,224,564</u></u>	<u><u>3,122,534</u></u>
Expenses		
General government	288,763	287,692
Public safety	108,513	120,462
Highways and roads	415,712	396,181
Sanitation	108,063	104,979
Cobbossee watershed	2,462	2,345
Recreation	28,510	22,370
Organizations and social services	23,916	27,004
Unclassified	159,988	155,864
Education	2,033,394	1,871,059
County tax	187,625	183,968
Overlay	2,265	-
Interest on long-term debt	14,272	9,774
Total Expenses	<u><u>3,369,483</u></u>	<u><u>3,181,698</u></u>
Change in Net Position	(144,919)	(59,164)
Net Position - July 1	<u><u>4,258,384</u></u>	<u><u>4,317,548</u></u>
Net Position - June 30	<u><u>\$ 4,113,465</u></u>	<u><u>\$ 4,258,384</u></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,

	2017	2016
Major Funds:		
General Fund:		
Nonspendable	\$ -	\$ 1,014
Committed	100,000	300,000
Unassigned	642,811	707,002
Total Major Funds	\$ 742,811	\$ 1,008,016
Nonmajor Funds:		
Special Revenue Funds:		
Assigned	\$ 19,768	\$ 19,358
Unassigned	(4,103)	-
Capital Projects Funds:		
Assigned	431,962	321,120
Unassigned	(1,097)	-
Permanent Funds:		
Restricted	83,570	80,400
Total Nonmajor Funds	\$ 530,100	\$ 420,878

The general fund total fund balance decreased by \$285,205 from the prior fiscal year. The nonmajor funds total fund balances increased by \$109,222 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 \$4,927. This was primarily due to excise taxes being receipted in excess of budgeted amounts.

The general fund actual expenditures were under budget by \$20,868. All expenditure categories were under budget with the exception of recreation and debt service - interest.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2017, the net book value of capital assets recorded by the Town increased by \$80,020. This increase was a result of capital additions of \$235,000 less current year depreciation expense of \$154,980.

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

	2017	2016
Land	\$ 705,000	\$ 705,000
Buildings and Improvements	214,165	229,589
Machinery and equipment	43,569	50,087
Vehicles	320,696	332,332
Infrastructure	2,183,101	2,069,503
Total	\$ 3,466,531	\$ 3,386,511

Debt

At June 30, 2017, the Town had \$723,000 in bonds outstanding versus \$642,000 last year. Other obligations include a capital lease 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 two 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.

STATEMENT A

TOWN OF WAYNE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,208,032
Investments	14,937
Accounts receivable (net of allowance for uncollectibles):	
Taxes	122,165
Liens	54,496
Other	11,067
Total current assets	<u>1,410,697</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	705,000
Buildings, equipment and infrastructure net of accumulated depreciation	2,761,531
Total noncurrent assets	<u>3,466,531</u>
TOTAL ASSETS	<u>\$ 4,877,228</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 19,290
Due to other governments	1,667
Current portion of long-term obligations	218,881
Total current liabilities	<u>239,838</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	522,000
Total noncurrent liabilities	<u>522,000</u>
TOTAL LIABILITIES	<u>761,838</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	1,925
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,925</u>
NET POSITION	
Net investment in capital assets	2,741,629
Restricted	83,570
Unrestricted	1,288,266
TOTAL NET POSITION	<u>4,113,465</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,877,228</u>

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

TOWN OF WAYNE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

STATEMENT B

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue & Changes in Net Position	
		Charges for Services	Operating Grants & Contributions		Capital Grants & Contributions
				Governmental Activities	
Governmental activities:					
General government	\$ 288,763	\$ 5,815	\$ -	\$ -	\$ (282,948)
Public safety	106,513	2,375	-	-	(104,138)
Highways and roads	415,712	-	30,708	-	(385,004)
Sanitation	106,063	-	-	-	(106,063)
Cobbossee watershed	2,462	-	-	-	(2,462)
Recreation	28,510	12,068	-	-	(16,442)
Organizations and social services	23,916	-	-	-	(23,916)
Unclassified	159,988	-	-	-	(159,988)
Education	2,033,394	-	-	-	(2,033,394)
County tax	187,625	-	-	-	(187,625)
Overlay	2,265	-	-	-	(2,265)
Interest on long-term debt	14,272	-	-	-	(14,272)
Total government	\$ 3,369,483	\$ 20,258	\$ 30,708	\$ -	(3,318,517)

STATEMENT B (CONTINUED)

TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,318,517)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,687,920
Excise taxes	264,271
Grants and contributions not restricted to specific programs	98,422
Miscellaneous	122,985
Total general revenues	<u>3,173,598</u>
Change in net position	(144,919)
NET POSITION - JULY 1	<u>4,258,384</u>
NET POSITION - JUNE 30	<u><u>\$ 4,113,465</u></u>

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

STATEMENT C

TOWN OF WAYNE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,065,967	\$ 142,065	\$ 1,208,032
Investments	-	14,937	14,937
Accounts receivable (net of allowance for uncollectibles):			
Taxes	122,165	-	122,165
Liens	54,496	-	54,496
Other	11,067	-	11,067
Due from other funds	6,924	380,022	386,946
TOTAL ASSETS	\$ 1,260,619	\$ 537,024	\$ 1,797,643
LIABILITIES			
Accounts payable	\$ 19,290	\$ -	\$ 19,290
Due to other governments	1,667	-	1,667
Due to other funds	380,022	6,924	386,946
TOTAL LIABILITIES	400,979	6,924	407,903
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	114,904	-	114,904
Prepaid taxes	1,925	-	1,925
TOTAL DEFERRED INFLOWS OF RESOURCES	116,829	-	116,829
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	83,570	83,570
Committed	100,000	-	100,000
Assigned	-	451,730	451,730
Unassigned	642,811	(5,200)	637,611
TOTAL FUND BALANCES	742,811	530,100	1,272,911
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,260,619	\$ 537,024	\$ 1,797,643

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

STATEMENT D

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,272,911
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	3,466,531
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	114,904
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(723,000)
Capital leases payable	(1,902)
Accrued compensated absences	<u>(15,979)</u>
Net position of governmental activities	<u>\$ 4,113,465</u>

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

STATEMENT E

TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 2,675,925	\$ -	\$ 2,675,925
Excise	264,271	-	264,271
Intergovernmental	124,255	4,875	129,130
Charges for services	8,190	12,068	20,258
Miscellaneous revenues	27,498	95,487	122,985
TOTAL REVENUES	3,100,139	112,430	3,212,569
EXPENDITURES			
Current:			
General government	277,445	-	277,445
Public safety	84,161	-	84,161
Highways and roads	305,575	-	305,575
Sanitation	106,063	-	106,063
Cobbossee watershed	2,462	-	2,462
Recreation	19,772	-	19,772
Organizations and social services	23,916	-	23,916
Unclassified	3,094	156,894	159,988
Education	2,033,394	-	2,033,394
County tax	187,625	-	187,625
Capital outlay	-	232,614	232,614
Debt service:			
Principal	154,000	-	154,000
Interest	14,272	-	14,272
TOTAL EXPENDITURES	3,214,044	389,508	3,603,552
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(113,905)	(277,078)	(390,983)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	235,000	235,000
Transfers in	-	156,178	156,178
Transfers (out)	(151,300)	(4,878)	(156,178)
TOTAL OTHER FINANCING SOURCES (USES)	(151,300)	386,300	235,000
NET CHANGE IN FUND BALANCES	(265,205)	109,222	(155,983)
FUND BALANCES - JULY 1	1,008,016	420,878	1,428,894
FUND BALANCES - JUNE 30	\$ 742,811	\$ 530,100	\$ 1,272,911

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

STATEMENT F

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (155,983)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	235,000
Depreciation expense	<u>(154,980)</u>
	<u>80,020</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>11,995</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
	<u>(235,000)</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>155,855</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>(1,806)</u>
	<u>(1,806)</u>
Change in net position of governmental activities (Statement B)	<u>\$ (144,919)</u>

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

STATEMENT E

TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 2,675,925	\$ -	\$ 2,675,925
Excise	264,271	-	264,271
Intergovernmental	124,255	4,875	129,130
Charges for services	8,190	12,068	20,258
Miscellaneous revenues	27,498	95,487	122,985
TOTAL REVENUES	3,100,139	112,430	3,212,569
EXPENDITURES			
Current:			
General government	277,445	-	277,445
Public safety	84,161	-	84,161
Highways and roads	305,575	-	305,575
Sanitation	106,063	-	106,063
Cobbossee watershed	2,462	-	2,462
Recreation	19,772	-	19,772
Organizations and social services	23,916	-	23,916
Unclassified	3,094	156,894	159,988
Education	2,033,394	-	2,033,394
County tax	187,625	-	187,625
Capital outlay	-	232,614	232,614
Debt service:			
Principal	154,000	-	154,000
Interest	14,272	-	14,272
TOTAL EXPENDITURES	3,214,044	389,508	3,603,552
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(113,905)	(277,078)	(390,983)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	235,000	235,000
Transfers in	-	156,178	156,178
Transfers (out)	(151,300)	(4,878)	(156,178)
TOTAL OTHER FINANCING SOURCES (USES)	(151,300)	386,300	235,000
NET CHANGE IN FUND BALANCES	(265,205)	109,222	(155,983)
FUND BALANCES - JULY 1	1,008,016	420,878	1,428,894
FUND BALANCES - JUNE 30	\$ 742,811	\$ 530,100	\$ 1,272,911

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

STATEMENT F

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (155,983)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	235,000
Depreciation expense	<u>(154,980)</u>
	<u>80,020</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>11,995</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
	<u>(235,000)</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>155,855</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>(1,806)</u>
	<u>(1,806)</u>
Change in net position of governmental activities (Statement B)	<u>\$ (144,919)</u>

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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Implementation of New Accounting Standards

During the year ended June 30, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 77, "*Tax Abatement Disclosures*". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 80, "*Blending Requirements for Certain Component Units*". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements - in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 82, "*Pension Issues*". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

1. Governmental Funds:

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

Major Funds

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

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these financial statements.

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$11,067 for the year ended June 30, 2017. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2017.

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

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

business-type activities are reported in the governmental-wide financial statements as "internal balances".

Transactions Between Funds

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

Capital Assets

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

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

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are 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, 2017

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, a capital lease 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 funds 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, 2017, the Town's liability for compensated absences is \$15,979.

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, 2017

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, 2017

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 deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the 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 9, 2016 on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2016, January 31, 2017 and April 1, 2017. Interest on unpaid taxes commenced on October 2, 2016, February 2, 2017 and April 2, 2017, 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 \$10,318 for the year ended June 30, 2017.

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

Program Revenues

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

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2017, the Town's deposits amounting to \$1,208,032 were comprised of bank deposits of \$1,231,458. Of these deposits, \$380,648 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$870,810 were collateralized with securities held by the financial institution in the Town's name.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Account Type	Bank Balance
Checking accounts	\$ 37,355
Sweep accounts	1,085,378
Savings accounts	108,727
	\$ 1,231,458

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, 2017, the Town's investments balance of \$14,937 was fully insured by federal depositary insurance and consequently was not exposed to custodial credit risk.

At June 30, 2017, the Town had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of deposit	\$ 14,937	\$ -	\$ 14,937	\$ -
	\$ 14,937	\$ -	\$ 14,937	\$ -

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, 2017

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2017 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 6,924	\$ 380,022
Nonmajor Special Revenue Funds	19,768	4,103
Nonmajor Capital Projects Funds	358,879	1,097
	\$ 386,946	\$ 386,946

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2017:

	Balance, 7/1/16	Additions	Disposals	Balance, 6/30/17
<u>Governmental activities</u>				
<u>Non-depreciated assets:</u>				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
	705,000	-	-	705,000
<u>Depreciated assets:</u>				
Buildings and improvements	658,231	-	-	658,231
Equipment, vehicles furniture and fixtures	836,477	-	-	836,477
Infrastructure	5,359,178	235,000	-	5,594,178
	6,853,886	235,000	-	7,088,886
Less: accumulated depreciation	(4,172,375)	(154,980)	-	(4,327,355)
	2,681,511	80,020	-	2,761,531
Net capital assets	\$ 3,386,511	\$ 80,020	\$ -	\$ 3,466,531
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				22,352
Highways and roads				110,137
Recreation				8,738
Total depreciation expense				\$ 154,980

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2017:

	Balance, 7/1/16	Additions	Deletions	Balance, 6/30/17	Current Portion
Bonds payable	\$ 642,000	\$ 235,000	\$ (154,000)	\$ 723,000	\$ 201,000
Capital lease payable	3,757	-	(1,855)	1,902	1,902
Accrued compensated absences	14,173	1,808	-	15,979	15,979
Totals	\$ 659,930	\$ 236,808	\$ (155,855)	\$ 740,881	\$ 218,881

The following is a summary of the bonds outstanding as of June 30, 2017:

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.	\$ 68,000
\$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.	180,000
\$300,000 - 2015 Bond with Camden National Bank due in annual principal and interest payments through September of 2020. The interest rate is set at 2.16% per annum.	240,000
\$235,000 - 2016 Bond with Camden National Bank due in annual principal and interest payments through October of 2021. The interest rate is set at 2.10% per annum.	<u>235,000</u>
Total bonds payable	<u>\$ 723,000</u>

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

Year Ending June 30,	Principal	Interest	Total Debt Service
2018	\$ 201,000	\$ 15,811	\$ 216,811
2019	201,000	11,386	212,386
2020	167,000	6,956	173,956
2021	107,000	3,325	110,325
2022	47,000	1,001	48,001
	<u>\$ 723,000</u>	<u>\$ 38,479</u>	<u>\$ 761,479</u>

A summary of the outstanding capital lease 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 four-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 this lease is as follows:

Year Ending June 30,	
2018	<u>\$ 1,948</u>
Total minimum lease payments	1,948
Less: Amount representing interest	(46)
Present value of future minimum lease payments	<u>\$ 1,902</u>

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2017, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 83,570</u>
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NOTE 7 - COMMITTED FUND BALANCE

At June 30, 2017, the Town had the following committed fund balance:

General fund: Reserved for FY 2018 budget	<u>\$ 100,000</u>
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TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2017, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 19,768
Nonmajor capital projects funds (Schedule F)	431,962
	\$ 451,730

NOTE 9 - DEFICIT FUND BALANCES

At June 30, 2017, the Town had the following deficit fund balances:

Boat Launch	\$ 3,620
Baseball	483
Former Pettengill Property	1,097
	\$ 5,200

NOTE 10 - RISK MANAGEMENT - PARTICIPATION IN A PUBLIC ENTITY RISK POOL

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2017.

The Town is a member of the Maine Municipal Association – Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 10 - RISK MANAGEMENT - PARTICIPATION IN A PUBLIC ENTITY RISK POOL (CONTINUED)

employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

The Town is also a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000.

The Town is also a member of the Maine Municipal Association – Unemployment Compensation Group Fund ("MMA UC Fund"). The MMA UC Fund was created to assist in meeting members' obligations under the Employment Security Act in an efficient and cost effective manner. The Fund is composed of individual municipalities and other public and related non-profit entities that are individually self-insured but administered as a group. Within the Fund, each member has a separate account. As such, the Town makes quarterly payments into their account, based on rates developed by MMA's consulting actuary. Claims, if any, are paid out of the Town's own account. The Maine Department of Labor classifies MMA's UC Fund members as Direct Reimbursement Employers. In other words, the Fund reimburses the Maine DOL on the Town's behalf only when the Town has unemployment claims from present or former employees.

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2017. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 11 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. At June 30, 2017, 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	\$ 3,160,230	17.10%	\$ 540,399

NOTE 12 - 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.

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 for 2017, 2016, and 2015 were \$2,406, \$2,413 and \$1,504, respectively.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 13 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures for the year ended June 30, 2017:

	Excess
Recreation (Article 21)	\$ 769
Debt service - interest (Article 10)	892
	\$ 1,461

NOTE 14 - CONTINGENCIES AND COMMITMENTS

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.

On March 23, 2016, the Town entered into a contract with Robert J. Duplisea Jr. for assessing services for fiscal years 2017 through 2019. The total amount of the contract is for \$63,000. The amount paid for the year ended June 30, 2017 was \$22,000.

On November 1, 2016, the Town entered into a contract with Norton's Lawncare for mowing, trimming and lawn care maintenance. The contract is for the period of April 1, 2017 through October 30, 2020. The total amount of the contract is \$34,462.

On January 10, 2017, the Town entered into a contract with Bruen Construction for winter lot and highway maintenance for fiscal years 2018 through 2021 with a renewal option for 2022. The total amount of the contract is \$860,080.

TOWN OF WAYNE, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2017

NOTE 14 - CONTINGENCIES AND COMMITMENTS (CONTINUED)

A summary of the Town's contracts are as follows:

Fiscal Year Ending	Bruen Construction Winter lot maintenance	Bruen Construction Highway maintenance	Robert J. Duplisea Jr. Assesor's agent	Norton Landscape
2018	\$ 2,700	\$ 162,963	\$ 21,000	\$ 9,159
2019	2,700	166,123	21,450	9,542
2020	2,800	169,238	-	9,944
2021	2,800	172,443	-	5,817
2022	2,900	175,413	-	-
	<u>\$ 13,900</u>	<u>\$ 846,180</u>	<u>\$ 42,450</u>	<u>\$ 34,462</u>

NOTE 15 - RELATED PARTIES

The assistant fire chief is the employee of a company that the Town sends fire equipment to be repaired and tested. The Town used this company before the assistant fire chief became an employee.

The fire chief is also the Town's treasurer.

NOTE 16 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

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, 2017

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,008,016	\$ 1,008,016	\$ 1,008,016	\$ -
Resources (Inflows):				
Property taxes	2,690,573	2,690,573	2,675,925	(14,648)
Excise taxes	234,000	234,000	264,271	30,271
Intergovernmental	124,822	125,239	124,255	(984)
Charge for services	8,150	8,150	8,190	40
Interest on taxes	17,000	17,000	12,845	(4,155)
Interest income	400	400	3,052	2,652
Other revenues	19,850	19,850	11,601	(8,249)
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>4,102,811</u>	<u>4,103,228</u>	<u>4,108,155</u>	<u>4,927</u>
Charges to Appropriations (Outflows):				
General government	280,299	280,299	277,445	2,854
Public safety	94,427	94,427	84,161	10,266
Highways and roads	305,763	305,763	305,575	188
Sanitation	112,908	112,908	106,063	6,845
Cobboosee watershed	2,462	2,462	2,462	-
Recreation	19,003	19,003	19,772	(769)
Organizations and social services	24,116	24,116	23,916	200
Unclassified	5,600	6,017	3,094	2,923
Education	2,033,394	2,033,394	2,033,394	-
County tax	187,625	187,625	187,625	-
Overlay	10,318	10,318	2,265	8,053
Debt service:				
Principal	154,000	154,000	154,000	-
Interest	13,580	13,580	14,272	(692)
Transfers to other funds	151,300	151,300	151,300	-
Total Charges to Appropriations	<u>3,394,795</u>	<u>3,395,212</u>	<u>3,365,344</u>	<u>29,868</u>
Budgetary Fund Balance, June 30	<u>\$ 708,016</u>	<u>\$ 708,016</u>	<u>\$ 742,811</u>	<u>\$ 34,795</u>
Utilization of Unassigned Fund Balance	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ (300,000)</u>

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

**TOWN OF WAYNE
2017 ANNUAL TOWN MEETING MINUTES**

STATE OF MAINE
KENNEBEC, SS

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 13, 2017** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Articles 2. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

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

Tim Mills, Moderator (Articles 1-2)

Douglas Stevenson, Moderator (Articles 3-29)

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

- **Two Board of Selectmen, 3-year term, Term Expires 2020**
 - Gary Kenny – 147 votes**
 - Don Welsh – 149 votes**
- **One Budget Committee, 5-year term, Term Expires 2022**
 - Write-In: Mitchell Levesque – 24 votes**
- **One Regional School Unit Board of Trustee Member, 3-year term, Term Expires 2020**
 - Write-In: David Twitchell – 26 votes**
- **One Local School Committee, 3-year term, Term Expires 2020**
 - Write-In: David Twitchell – 19 votes**
- **One Local School Committee, 3-year term, (1-Year Remaining)**
 - Write-In: undetermined**

The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on **Wednesday June 14, 2017** to act on Article 3 to end of Warrant.

Community Recognitions

- **Lincoln Ladd, presented the following award:**
 - Helen Hicks Healy Award – Aaron Chrostowsky, Town Manager**
- **Gary Kenny, Selectboard Chair, presented the following awards:**
 - Spirit of America Award – Robert McKee**
 - Town Report Dedication – Heather L. Black,**
 - Thelma M. Boynton,**
 - Stefan M. Pakulski, and**
 - Ronald E. Merrifield**

Meeting Called to Order by Douglas Stevenson, Moderator at 6:00 PM - 49 Register Voters Present

Town Meeting: A motion was made to allow Aaron Chrostowsky, Wayne Town Manager and 30-Mile River Watershed Association Executive Director Lidie Robbins to speak at Town Meeting because they are not registered voters of Wayne. APPROVED

Brief Presentations

- **Aaron Chrostowsky, Town Manager, made the following presentation on Budget / Tax Impact.**

Town Meeting: A motion was made to dismiss the reading of the articles. APPROVED

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

Town Meeting: APPROVED

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

Town Meeting: APPROVED

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

Town Meeting: APPROVED

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

Town Meeting: APPROVED

ARTICLE 7. To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

Town Meeting: APPROVED

ARTICLE 8. To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

General Admin.	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$50,000	\$50,000
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$22,241	\$22,686
Town Clerk wages	\$23,071	\$23,532
Meeting Recording Clerk wages	\$1,282	\$603
Social Security/ Medicare Match	\$8,167	\$8,184
Health Insurance	\$35,396	\$38,561
Retirement	\$4,830	\$4,811
Disability	\$1,020	\$950
Office Expense	\$4,000	\$3,000
Travel Expense	\$2,000	\$900
Training Expense	\$2,000	\$1,000
Dues (MMA)	\$2,310	\$2,461
Computer maintenance	\$1,500	\$500
Computer software (Trio)	\$9,500	\$9,500
Website management	\$750	\$500
Town Report	\$1,000	\$1,000
Sunshine Fund	\$200	\$0
Tax Administration	\$4,000	\$3,000
Legal	\$15,000	\$10,000
Audit Reporting	\$5,300	\$5,300
Bookkeeping Assistance	\$0	\$0
Insurance	\$18,000	\$18,000
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$4,000	\$4,000
Telephone	\$ 2,600	\$2,500
Subtotal	\$234,985	\$227,806

Select Board Recommends: **\$227,806**
 Budget Committee Recommends: **\$227,806**
Town Meeting: **APPROVED**

ARTICLE 9. Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$642,000
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$300,000</u>
	Total:	\$942,000

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

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

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

Treasurer, Town of Wayne

David Stevenson questioned the borrowing another \$300,000 for road construction and paving this year when we have the possibility of a school bond. He recommends amending this article to limit the Selectboard to borrow up to \$175,000.

Gary Kenny Selectboard Chair, stated that the Selectboard has already considered the school bond by limiting the number of road projects this year from Lovejoy Pond Road, Gott Road, Lake Street and Memorial Park Lane to just Love Lovejoy Pond Road. Also, Gary stated that we are investigating cost saving paving alternatives to borrow less money. Aaron Chrostowsky, Town Manager stated that while every year we get this borrowing authorization we don’t always borrow this amount.

Town Meeting: A motion was made to amend ARTICLE 9: BOND from \$300,000 to \$175,000. (Yes, 26/ No, 23) APPROVED

ARTICLE 10: To what sum of money the Town will raise and appropriate for **DEBT SERVICE**.

Debt Service	BUDGET FY 16 / 17	BUDGET FY 17 / 18
North Wayne Road Bond (4/5)	\$36,366	\$35,578
Old Winthrop Road Bond (3/5)	\$65,905	\$63,974
Kings Highway Road Bond (2/5)	\$65,309	\$65,256
Mt. Pisgah Road Bond (1/5)		\$52,004
Subtotal	\$167,580	\$216,812

Select Board Recommends: **\$216,812**
 Budget Committee Recommends: **\$216,812**
Town Meeting: **APPROVED**

ARTICLE 11. To see what sum of money the Town will raise and appropriate for **HEARINGS AND ELECTIONS**.

Elections/ Hearings	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Election / Ballot Clerks wages	\$1,250	\$1,000
Social Security/ Medicare Match	\$0	\$77
Election Supplies	\$500	\$500
Subtotal	\$1,750	\$1,577

Select Board Recommends: **\$1,577**
 Budget Committee Recommends: **\$1,577**
Town Meeting: **APPROVED**

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

General Assistance	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Town support for LADD GA Fund	\$500	\$0
General Assistance	\$2,500	\$1,500
Subtotal	\$3,000	\$1,500

Select Board Recommends: **\$1,500**
 Budget Committee Recommends: **\$1,500**
Town Meeting: **APPROVED**

ARTICLE 13. To see what sum of money the Town votes to raise and appropriate for the **FIRE DEPARTMENT** budget category for the following budget lines with any unexpended balances to carry forward to **Misc. Fire Equipment Capital Reserve Fund**?

Fire Department	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$7,000	\$8,000
Social Security/ Medicare match	\$995	\$1,071
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
Subtotal	\$53,995	\$55,071

Select Board Recommends: **\$55,071**
 Budget Committee Recommends: **\$55,071**
Town Meeting: **APPROVED**

ARTICLE 14. To see what sum of money the Town will raise and appropriate for **ASSESSING**.

Assessing Mapping	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Assessing/ Mapping	\$14,750	\$15,000
Quarter Review	\$5,800	\$6,000
GIS Mapping	\$1,800	\$1,800
Subtotal	\$22,350	\$22,800

Select Board Recommends: **\$22,800**
 Budget Committee Recommends: **\$22,800**
Town Meeting: **APPROVED**

ARTICLE 15. To see what sum of money the Town will raise and appropriate for **ANIMAL CONTROL**.

Animal Control	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Animal Control Officer stipend	\$3,000	\$3,000
Social Security/ Medicare match	\$230	\$230
Humane Society	\$2,000	\$1,900
Subtotal	\$5,230	\$5,130

Select Board Recommends: **\$5,130**
 Budget Committee Recommends: **\$5,130**
Town Meeting: **APPROVED**

ARTICLE 16. To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

Code Enforcement & Land-Use Board Support	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Code Enforcement Officer stipend	\$11,625	\$11,625
Social Security/ Medicare match	\$889	\$889
KVCOG Membership	\$2,700	\$0
Ordinance/ Mapping	\$1,000	\$1,000
Subtotal	\$16,214	\$13,514

Select Board Recommends: **\$13,514**
 Budget Committee Recommends: **\$13,514**
Town Meeting: **APPROVED**

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

Public Safety	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Street Lights	\$6,900	\$6,900
Ambulance Service	\$10,700	\$11,022
Sheriff's Department	\$6,000	\$4,000
PSAP & Dispatching contracts	\$11,602	\$11,889
Subtotal	\$35,202	\$33,811

Select Board Recommends: **\$33,811**
 Budget Committee Recommends: **\$33,811**
Town Meeting: **APPROVED**

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

Roads	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Lot Plowing	\$3,800	\$3,827
Highway Plowing	\$158,463	\$162,963
Roadside Mowing	\$5,000	\$3,000
Sand/ Salt Shed lights	\$500	\$500
Road Administration	\$2,000	\$1,000
Brush/ Tree Removal	\$16,000	\$12,000
Calcium Chloride	\$8,000	\$8,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$4,000	\$4,000
Signs & Posts	\$3,000	\$2,000
Culverts	\$10,000	\$9,000
Gravel	\$26,000	\$26,000
Winter Salt	\$15,000	\$12,000
Line Painting	\$1,000	\$1,000
Grading	\$9,000	\$8,000
Ditching	\$40,000	\$35,000
Subtotal	\$305,763	\$292,290

Select Board Recommends: **\$292,290**
 Budget Committee Recommends: **\$292,290**
Town Meeting: **APPROVED**

ARTICLE 19. To see what sum of money the Town will raise and appropriate for the **TRANSFER STATION & LANDFILL**.

Transfer Station	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Transfer Station Operation Cost	\$108,108	\$73,774
Transfer Station Capital Cost	\$0	\$5,902
Backhoe	\$2,300	\$0
Mow Landfill	\$1,000	\$0
Hazardous Waste	\$1,500	\$1,500
Subtotal	\$112,908	\$81,176

Select Board Recommends: **\$81,176**
 Budget Committee Recommends: **\$81,176**
Town Meeting: **APPROVED**

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

Outside Agencies	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Library	\$6,000	\$6,000
Archival Board	\$500	\$500
Messenger	\$2,000	\$3,000
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,700	\$3,700
Spectrum Generations	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Family Violence	\$1,000	\$1,000
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Behavioral Health	\$1,600	\$1,600
Red Cross	\$1,200	\$1,200
Crisis & Counseling Center	\$0	\$1,562
Children's Center	\$595	\$595
Sexual Assault Crisis Support Center	\$417	\$417
Aging-at-Home	\$0	\$250
Winthrop Hot Meal Kitchen	\$0	\$1,000
Winthrop Food Pantry	\$1,500	\$1,500
Subtotal	\$24,116	\$27,928

Town Meeting:

APPROVED

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

Recreation	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Memorial Day	\$300	\$300
Town Parks Mowing	\$2,350	\$2,448
Town support for Ladd Recreation Center Operation	\$4,300	\$4,300
Ladd Rec. Ctr. Mowing	\$3,500	\$4,175
Wayne Athletic League	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
Androscoggin Lake Improvement Corp.	\$3,000	\$2,500
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Snowmobile Association	\$5,000	\$0
30 Mile River Watershed Association	\$650	\$4,500
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
Subtotal	\$23,303	\$22,426

Select Board Recommends: **\$22,426**
 Budget Committee Recommends: **\$22,426**

Aaron Chrostowsky, Town Manager, stated the following corrections need to be made to 2017 Annual Town Meeting Warrant,

- **Change 30-Mile River Snowmobile Association, BUDGET FY 16/17 from \$5,000 to \$650;**
- **Change 30-Mile River Watershed Association, BUDGET FY 16/17 from \$650 to \$5,000;**

Stephen McLaughlin requested that Town Meeting amend 30-Mile River Watershed Association, BUDGET FY 17/18 from \$4,500 to \$5,000. Lide Robbins, 30-MRWA Executive Director explained the mission of 30-MRWA.

Town Meeting: A motion was made to amend ARTICLE 21. RECREATION from \$22,426 to \$22,926. APPROVED

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

Land & Buildings	BUDGET FY 16 / 17	BUDGET FY 17 / 18
North Wayne Schoolhouse Utilities	\$200	\$200
North Wayne Building Utilities	\$200	\$200
Wayne Town House Utilities	\$200	\$200
Maintenance & Repair	\$1,000	\$1,000
Historic Properties Mowing	\$1,000	\$1,024
Subtotal	\$2,600	\$2,624

Select Board Recommends: **\$2,624**
 Budget Committee Recommends: **\$2,624**
Town Meeting: **APPROVED**

ARTICLE 23. To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS.**

Capital Reserve	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Besse Road	\$0	\$0
Broadband Expansion	\$0	\$5,000
Cemetery Stone Cleaning	\$0	\$0
Dam	\$0	\$0
Emergency Management	\$0	\$0
Fire Pond	\$0	\$0
Fire Truck	\$30,000	\$30,000
Fire "Misc. Fire Equipment"	\$0	\$0
Footbridge	\$0	\$0
Hardscrabble Road	\$0	\$0
Ladd Recreation Center*	\$0	\$10,000
Land and Buildings	\$0	\$0
Lord Road	\$0	\$0
Planning/ Grant Assistance	\$0	\$0
Road Reconstruction & Paving	\$100,000	\$50,000
Salt/Shed	\$0	\$0
Technology	\$2,000	\$0
Town Office	\$15,000	\$0
Transfer Station	\$0	\$0
Village Center Improvement Projects	\$0	\$0
Water Quality	\$0	\$0
Wilson Pond Lot "Open Space"	\$0	\$0
Subtotal	\$147,000	\$95,000

*Ladd Recreation Center, Local Match for Land and Water Conservation Fund Grant

Select Board Recommends: **\$95,000**
 Budget Committee Recommends: **\$95,000**
Town Meeting: **APPROVED**

ARTICLE 24. To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT.**

Contingency	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Misc. Contingency	\$5,000	\$2,500
Subtotal	\$5,000	\$2,500

Select Board Recommends: **\$2,500**
 Budget Committee Recommends: **\$2,500**
Town Meeting: **APPROVED**

ARTICLE 25. To see what sum of money the Town will vote to apply from various sources to the **2017-2018** tax commitment, thereby reducing the amount to be raised from property taxes.

Revenues	BUDGET FY 16 / 17	BUDGET FY 17 / 18
Lien Costs	\$5,000	\$5,000
Interest on taxes	\$12,000	\$12,000
Checking Interest	\$400	\$1,000
MV Agent Fees	\$4,250	\$5,000
IF&W Agent Fees	\$500	\$1,000
MV Excise	\$232,000	\$250,000
Boat Excise	\$2,000	\$5,000
Vitals	\$600	\$500
Building Permits	\$2,000	\$2,000
Dog license fee	\$750	\$750
Dog license - late fee	\$50	\$0
Cable TV franchise	\$4,200	\$5,000
Misc. Revenues	\$15,000	\$5,000
Supplemental Taxes	\$5,000	\$5,000
Transfer from Transfer Station Capital Reserve	\$0	\$5,902
Transfer from Undesignated Fund Balance "Surplus"	\$300,000	\$100,000
Tree Growth	\$4,000	\$4,000
Veteran Reimbursement	\$1,500	\$1,500
Snowmobile State Reimbursement	\$650	\$0
General Assistance	\$1,250	\$750
State Revenue Sharing	\$45,519	\$46,968
Road Assistance	\$30,848	\$30,708
BETE Reimbursement	\$41	\$3,700
Homestead Exemptions	\$26,000	\$35,000
TOTAL	\$693,558	\$525,778

Select Board Recommends: **\$525,778**
 Budget Committee Recommends: **\$525,778**
Town Meeting: **APPROVED**

ARTICLE 26. To see if the Town will authorize the Board to accept grants and gifts on such terms and conditions as the Board deems appropriate, apply any such grants or gifts, along with any fees, to categories deemed appropriate by the Board, including the following categories:

- Grants, for capital project development and administration
- Gifts, for capital project development and administration
- Building Permits, for building permit administration
- Plumbing Permit Fees, for plumbing permit administration
- Dog License Fees, for animal control expenses
- Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

Town Meeting: **APPROVED**

ARTICLE 27. Shall an Ordinance entitled “Budget Committee Ordinance” be enacted?

(A copy of the proposed ordinance is available for review and inspection at Town Clerks’ Office; and will also be available on the Town website: www.waynemaine.org.)

Town Meeting: **APPROVED**

ARTICLE 28. The Town shall vote to authorize the Selectboard to determine to whether to open or close the Mill Pond Footbridge to winter travel and maintenance for this winter and all preceding winters.

Doug Stevenson, Moderator stated the need to amend this article due to the obvious error – preceding should be succeeding. He recommends dropping “for this winter and all preceding winters.”

Town Meeting: **A motion was made to amend ARTICLE 28 to say the following: “The Town shall vote to authorize the Selectboard to determine to whether to open or close the Mill Pond Footbridge to winter travel and maintenance.” APPROVED**

ARTICLE 29. To see if the Town will authorize the Selectboard to apply, on behalf of the Town, for federal financing assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for the re-development of Ladd Recreation Center Tennis and Basketball Courts and further authorize Selectboard to enter into the Land and Water Conservation Fund Project Agreement with the State subsequent to federal approval of the project.

Town Meeting: **APPROVED**

**TOWN OF WAYNE
2018
ANNUAL TOWN MEETING WARRANT**

STATE OF MAINE
KENNEBEC, SS

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on **Tuesday June 12, 2018** at 8:00 AM to elect a Moderator to preside at said meeting, to elect Town Officers for the ensuing years and by secret ballot on Articles 2. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count.

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

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

- **Two Board of Selectmen, 3-year term, Term Expires 2021**
- **One Board of Selectmen, 2-year term, Term Expires 2020**
- **Four Budget Committee,**
- **One Regional School Unit Board of Trustee Member, 3-year term, Term Expires 2021**
- **One Local School Committee, 3-year term, Term Expires 2021**

The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on **Wednesday June 13, 2018** to act on Article 3 to end of Warrant.

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

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

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

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

ARTICLE 7. To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

ARTICLE 8. To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

General Admin.	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$50,000	\$50,500
Bookkeeper		\$480
Treasurer stipend	\$3,000	\$3,000
Tax Collector wages	\$22,686	\$23,138
Town Clerk wages	\$23,532	\$24,008
Meeting Recording Clerk wages	\$603	\$616
Social Security/ Medicare Match	\$8,184	\$8,331
Health Insurance	\$38,561	\$39,576
Retirement	\$4,811	\$4,913
Disability	\$950	\$960
Office Expense	\$3,000	\$4,000
Travel Expense	\$900	\$1,600
Training Expense	\$1,000	\$1,000
Dues (MMA)	\$2,461	\$2,500
Computer maintenance	\$500	\$500
Computer software (Trio)	\$9,500	\$10,000
Website management	\$500	\$500
Town Report	\$1,000	\$1,000
Sunshine Fund	\$0	\$0
Tax Administration	\$3,000	\$4,000
Legal	\$10,000	\$12,000
Audit Reporting	\$5,300	\$5,300
Insurance	\$18,000	\$18,000
Town Office Rent	\$6,656	\$6,656
Copier lease & maintenance	\$4,000	\$4,000
Telephone	\$2,500	\$2,500
Subtotal	\$227,806	\$236,240

Select Board Recommends: **\$236,240**

Budget Committee Recommends: **\$236,240**

ARTICLE 9. Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of **\$246,000** to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$246,000** to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$740,881
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$246,000</u>
	Total:	\$986,881

Costs: At an estimated net interest rate of 3.0% for a five (5) year maturity, the estimated cost of this bond issue will be:

Total Principal	\$246,000.00
Interest:	<u>\$ 20,000.00</u>
Total Debt Service:	\$266,000.00

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

Treasurer
Town of Wayne

ARTICLE 10: To what sum of money the Town will raise and appropriate for **DEBT SERVICE**.

Debt Service	BUDGET FY 17 / 18	BUDGET FY 18 / 19
North Wayne Road Bond (5/5)	\$35,578	\$34,789
Old Winthrop Road Bond (4/5)	\$63,974	\$62,652
Kings Highway Road Bond (3/5)	\$65,256	\$63,943
Mt. Pisgah Road Bond (2/5)	\$52,004	\$51,003
Lovejoy Road Bond (1/5)		\$39,419
Subtotal	\$216,812	\$251,806

Select Board Recommends:	\$251,806
Budget Committee Recommends:	\$251,806

ARTICLE 11. To see what sum of money the Town will raise and appropriate for **HEARINGS AND ELECTIONS.**

Elections/ Hearings	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Election / Ballot Clerks wages	\$1,000	\$1,000
Social Security/ Medicare Match	\$77	\$77
Election Supplies	\$500	\$500
Subtotal	\$1,577	\$1,577

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

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

General Assistance	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Town support for LADD GA Fund	\$0	\$0
General Assistance	\$1,500	\$1,500
Subtotal	\$1,500	\$1,500

Select Board Recommends: **\$1,500**
 Budget Committee Recommends: **\$1,500**

ARTICLE 13. To see what sum of money the Town votes to raise and appropriate for the **FIRE DEPARTMENT** budget category for the following budget lines with any unexpended balances to carry forward to **Misc. Fire Equipment Capital Reserve Fund?**

Fire Department	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$8,000	\$9,000
Social Security/ Medicare match	\$1,071	\$1,148
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Equipment	\$14,000	\$14,000
Subtotal	\$55,071	\$56,148

Select Board Recommends: **\$56,148**
 Budget Committee Recommends: **\$56,148**

ARTICLE 14. To see what sum of money the Town will raise and appropriate for **ASSESSING.**

Assessing Mapping	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Assessing/ Mapping	\$15,000	\$15,250
Quarter Review	\$6,000	\$6,200
GIS Mapping	\$1,800	\$2,800
Subtotal	\$22,800	\$24,250

Select Board Recommends: **\$24,250**
 Budget Committee Recommends: **\$24,250**

ARTICLE 15. To see what sum of money the Town will raise and appropriate for **ANIMAL CONTROL.**

Animal Control	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Animal Control Officer stipend	\$3,000	\$3,000
Social Security/ Medicare match	\$230	\$230
Humane Society	\$1,900	\$1,900
Subtotal	\$5,130	\$5,130

Select Board Recommends: **\$5,130**
 Budget Committee Recommends: **\$5,130**

ARTICLE 16. To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

Code Enforcement & Land-Use Board Support	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Code Enforcement Officer stipend	\$11,625	\$13,000
Social Security/ Medicare match	\$889	\$995
KVCOG Membership	\$0	\$2,587
Ordinance/ Mapping	\$1,000	\$1,000
Subtotal	\$13,514	\$17,582

Select Board Recommends: **\$17,582**
 Budget Committee Recommends: **\$17,582**

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

Public Safety	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Street Lights	\$6,900	\$7,000
Ambulance Service	\$11,022	\$11,573
Sheriff's Department	\$4,000	\$4,000
PSAP & Dispatching contracts	\$11,889	\$12,088
Subtotal	\$33,811	\$34,661

Select Board Recommends: **\$34,661**
 Budget Committee Recommends: **\$34,661**

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

Roads	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Lot Plowing	\$3,827	\$3,827
Highway Plowing	\$162,963	\$166,123
Roadside Mowing	\$3,000	\$3,200
Sand/ Salt Shed lights	\$500	\$600
Road Administration	\$1,000	\$2,000
Brush/ Tree Removal	\$12,000	\$10,000
Calcium Chloride	\$8,000	\$6,000
Sweeping/ Catch basin cleaning	\$4,000	\$4,000
Patching	\$4,000	\$4,000
Signs & Posts	\$2,000	\$2,000
Culverts	\$9,000	\$8,000
Gravel	\$26,000	\$26,000
Winter Salt	\$12,000	\$16,500
Cracksealing		\$4,750
Line Painting	\$1,000	\$1,000
Grading	\$8,000	\$8,000
Ditching	\$35,000	\$35,000
Subtotal	\$292,290	\$301,000

Select Board Recommends: **\$301,000**
 Budget Committee Recommends: **\$301,000**

ARTICLE 19. To see what sum of money the Town will raise and appropriate for the **TRANSFER STATION & LANDFILL.**

Transfer Station	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Transfer Station Operation Cost	\$73,774	\$80,084
Transfer Station Capital Cost	\$5,902	\$6,407
Backhoe	\$0	\$0
Mow Landfill	\$0	\$0
Hazardous Waste	\$1,500	\$1,500
Subtotal	\$81,176	\$87,991

Select Board Recommends: **\$87,991**

Budget Committee Recommends: **\$87,991**

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

Outside Agencies	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Library	\$6,000	\$6,000
Archival Board	\$500	\$500
Messenger	\$3,000	\$3,000
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,700	\$3,700
Spectrum Generations	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Family Violence	\$1,000	\$1,000
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Behavioral Health	\$1,600	\$1,600
Red Cross	\$1,200	\$1,200
Crisis & Counseling Center	\$1,562	\$1,562
Children's Center	\$595	\$595
Sexual Assault Crisis Support Center	\$417	\$417
Aging-at-Home	\$250	\$375
Winthrop Hot Meal Kitchen	\$1,000	\$0
Winthrop Food Pantry	\$1,500	\$1,500
Subtotal	\$27,928	\$27,053

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

Recreation	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Memorial Day	\$300	\$300
Town Parks Mowing	\$2,448	\$2,574
Town support for Ladd Recreation Center Operation	\$4,300	\$4,300
Ladd Rec. Ctr. Mowing	\$4,175	\$4,384
Wayne Athletic League	\$2,000	\$2,000
WAL – Social Security/ FICA	\$153	\$153
Androscoggin Lake Improvement Corp.	\$2,500	\$2,500
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Snowmobile Association	\$0	\$0
30 Mile River Watershed Association	\$5,000	\$5,000
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,300	\$1,300
Subtotal	\$22,926	\$23,261

Select Board Recommends: **\$23,261**
 Budget Committee Recommends: **\$23,261**

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

Land & Buildings	BUDGET FY 17 / 18	BUDGET FY 18 / 19
North Wayne Schoolhouse Utilities	\$200	\$144
North Wayne Building Utilities	\$200	\$480
Wayne Town House Utilities	\$200	\$192
Footbridge Utilities		\$168
Maintenance & Repair	\$1,000	\$1,000
Historic Properties Mowing	\$1,024	\$1,074
Subtotal	\$2,624	\$3,058

Select Board Recommends: **\$3,058**
 Budget Committee Recommends: **\$3,058**

ARTICLE 23. To see what sum of money the Town will raise and appropriate for the **CAPITAL RESERVE ACCOUNTS.**

Capital Reserve	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Besse Road	\$0	\$0
Broadband Expansion	\$5,000	\$5,000
Cemetery Stone Cleaning	\$0	\$0
Dam	\$0	\$0
Emergency Management	\$0	\$0
Fire Pond	\$0	\$0
Fire Truck	\$30,000	\$30,000
Fire "Misc. Fire Equipment"	\$0	\$0
Footbridge	\$0	\$0
Hardscrabble Road	\$0	\$0
Ladd Recreation Center	\$10,000	\$10,000
Land and Buildings	\$0	\$10,000
Lord Road	\$0	\$0
Planning/ Grant Assistance	\$0	\$0
Road Reconstruction & Paving	\$50,000	\$50,000
Salt/Shed	\$0	\$0
Technology	\$0	\$2,000
Town Office	\$0	\$0
Transfer Station	\$0	\$0
Village Center Improvement Projects	\$0	\$1,000
Water Quality	\$0	\$0
Wilson Pond Lot "Open Space"	\$0	\$0
Subtotal	\$95,000	\$108,000

Select Board Recommends: **\$108,000**
 Budget Committee Recommends: **\$108,000**

ARTICLE 24. To see what sum of money the Town will raise and appropriate for the **CONTINGENCY ACCOUNT.**

Contingency	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Misc. Contingency	\$2,500	\$4,000
Subtotal	\$2,500	\$4,000

Select Board Recommends: **\$4,000**
 Budget Committee Recommends: **\$4,000**

ARTICLE 25. To see what sum of money the Town will vote to apply from various sources to the **2018-2019** tax commitment, thereby reducing the amount to be raised from property taxes.

Revenues	BUDGET FY 17 / 18	BUDGET FY 18 / 19
Lien Costs	\$5,000	\$3,000
Interest on taxes	\$12,000	\$9,300
Checking Interest	\$1,000	\$4,000
MV Agent Fees	\$5,000	\$5,000
IF&W Agent Fees	\$1,000	\$500
MV Excise	\$250,000	\$266,000
Boat Excise	\$5,000	\$2,000
Vitals	\$500	\$800
Building Permits	\$2,000	\$350
Yard Sale		\$5
Plumbing Permits	\$2,000	\$2,000
Burning Permits		\$75
Dog license fee	\$750	\$750
Dog license - late fee	\$0	\$100
Cable TV franchise	\$5,000	\$3,300
Misc. Revenues	\$5,000	\$5,000
Supplemental Taxes	\$5,000	\$1,000
Transfer from Transfer Station Capital Reserve	\$5,902	\$6,407
Transfer from Undesignated Fund Balance "Surplus"	\$100,000	\$50,000
Tree Growth	\$4,000	\$3700
Veteran Reimbursement	\$1,500	\$1,300
Snowmobile State Reimbursement	\$0	\$0
General Assistance	\$750	\$750
State Revenue Sharing	\$46,968	\$46,968
Road Assistance	\$30,708	\$30,708
BETE Reimbursement	\$3,700	\$7,542
Homestead Exemptions	\$35,000	\$53,734
TOTAL	\$525,778	\$504,289

Select Board Recommends: **\$504,289**

Budget Committee Recommends: **\$504,289**

ARTICLE 26. To see if the Town will authorize the Board to accept grants and gifts on such terms and conditions as the Board deems appropriate, apply any such grants or gifts, along with any fees, to categories deemed appropriate by the Board, including the following categories:

- Grants, for capital project development and administration
- Gifts, for capital project development and administration
- Building Permits, for building permit administration
- Plumbing Permit Fees, for plumbing permit administration
- Dog License Fees, for animal control expenses
- Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

ARTICLE 27. To see if the Town will authorize the Selectboard to apply, on behalf of the Town, for federal financing assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for the re-development of Ladd Recreation Center Tennis and Basketball Courts and further authorize Selectboard to enter into the Land and Water Conservation Fund Project Agreement with the State subsequent to federal approval of the project.

ARTICLE 28. Shall the Town of Wayne vote to approve a Community Development Block Grant application for the Micro-Enterprise Assistance Grant program in the amount of \$50,000, and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs. Further, the Town of Wayne is cognizant of the requirement that should the intended National Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

ARTICLE 29. Shall an Ordinance entitled “2018 Amendments to the Town’s Zoning Ordinance and Adoption of Updated Official Zoning Map” be enacted?

(A copy of the proposed ordinance change is available for review and inspection at Town Clerks’ Office; and will also be available on the Town website: www.waynemaine.org.)

ARTICLE 30. Shall an Ordinance entitled “2018 Amendments to the Town’s Yard Sale Ordinance” be enacted?

(A copy of the proposed ordinance change is available for review and inspection at Town Clerks’ Office; and will also be available on the Town website: www.waynemaine.org.)

ABOUT WAYNE

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

FORM OF GOVERNMENT: Town Meeting - Board of Selectmen – Town Manager

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

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

AMBULANCE: Winthrop Ambulance, Winthrop

SCHOOLS: Regional School District - RSU#38
(Manchester, Mount Vernon, Readfield & Wayne)
Wayne Elementary School (K-5), Pond Road, Wayne
Marancook Community Middle School (6-8), Readfield
Marancook Community High School (9-12), Readfield

LIBRARY: Cary Memorial Library, Old Winthrop Road

RECREATION: Ladd Recreation Center, Gott Road

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

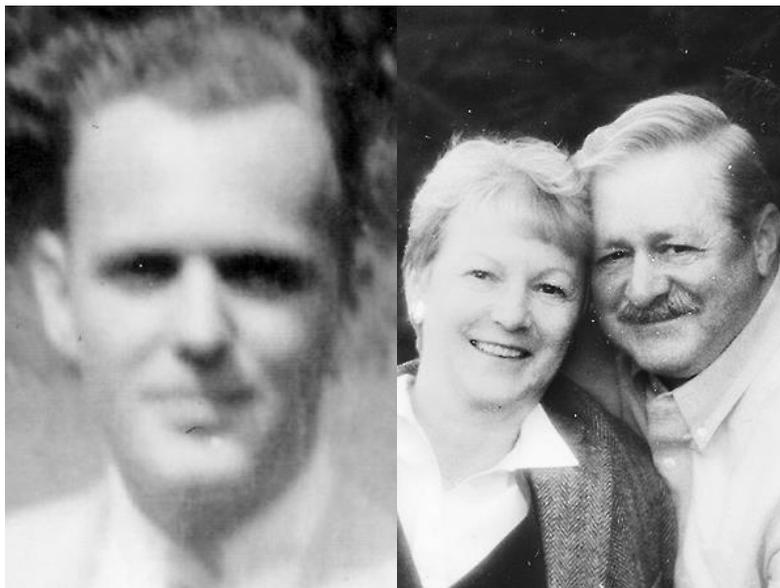
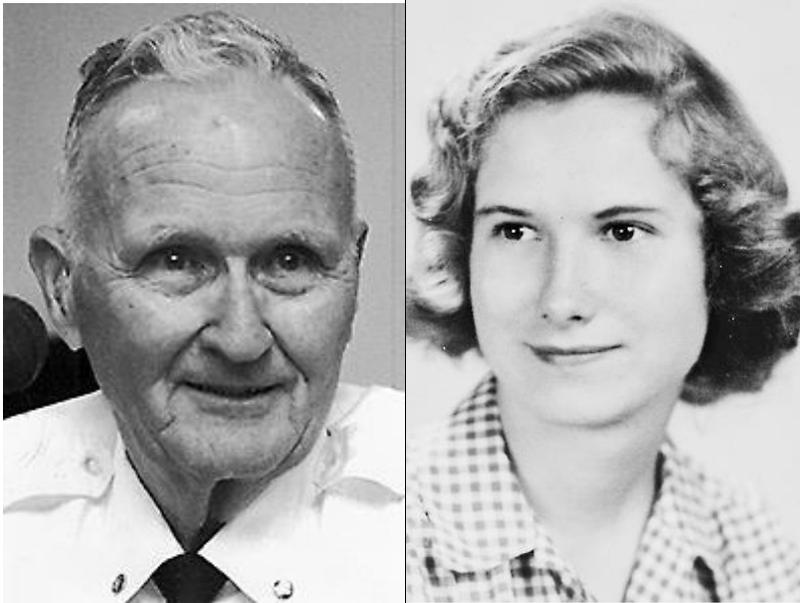
TOWN CEMETERIES: Wayne Cemetery Association
Old Town Cemetery, Berry Road
Beech Hill Cemetery, Strickland Ferry Road
Lake Shore Cemetery, Lake Shore Drive
North Wayne Cemetery, North Wayne Road
Evergreen Cemetery, Old Winthrop Road
Gordon Cemetery, Berry Road

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

ROAD MILES: State 7.25 miles
Town, Summer Maintained 30.53 miles
Town, Winter maintained 30.43 miles

ANNUAL REPORT

WAYNE, MAINE



**FOR THE YEAR ENDING
JUNE 30, 2017**