

Town of Wayne Board of Selectmen

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

Meeting Agenda

Date: Tuesday, June 2, 2015

Time: 6:30 PM

Place: Wayne Elementary School – Gymnasium

Call Meeting to Order.

Pledge of Allegiance.

Selectmen Present / Quorum.

Meeting Minutes.

- a. **Consider approving of meeting minutes of the Wayne Board of Selectmen – May 19, 2015.**
Manager Recommendation: Move the Board to approve meeting minutes of the Wayne Board of Selectmen – May 19, 2015.

Warrants.

- a. **Consider approving of Payroll Warrant #51.**
Manager Recommendation: Move the Board to approve Payroll Warrant #51.
- b. **Consider approving of Accounts Payable Warrant #52.**
Manager Recommendation: Move the Board to approve Accounts Payable Warrant #52.

Business Agenda.

- a. **Proposed Town Forest Management Cost update.**
Manager Recommendation: Discussion Only.
- b. **Approve changes to Financial Management Policy.**
Manager Recommendation: Move the Board to approve changes to Financial Management Policy.
- c. **Property Tax Collection update.**
Manager Recommendation: Move the Board to authorize and direct the Tax Collector to write-off annually up to five (\$5.00) dollars prior to a lien is placed on any property tax account.
- d. **Discuss Road Plan.**
Manager Recommendation: Discussion Only.
- e. **Town Meeting Preparations.**
Manager Recommendation: Discussion Only.

- f. Earl Welch Property.**
Manager Recommendation: Discussion Only.

- g. Roadside Mowing**
Manager Recommendation: Discussion Only

- h. Memorial Day.**
Manager Recommendation: Discussion Only.

- i. Farmers Market safety**
Manager Recommendation: Discussion Only.

Supplements / Abatements.

- a. Abatement: Acreage Error. Assessed at 3.60 acres and lot is actually 2.60 acres**
 - Lawrence & Kristina Stewart, $\$3,500 \times 0.01437$ (2014 mil rate) = \$50.30
 - Lawrence & Kristina Stewart, $\$3,500 \times 0.01420$ (2013 mil rate) = \$49.70
 - Lawrence & Kristina Stewart, $\$3,500 \times 0.01405$ (2012 mil rate) = \$49.10

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday June 16, 2015 at 6:30 PM** at the Wayne Elementary School - Gym.

**Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday May 19, 2015
Wayne Elementary School**

Call Meeting to Order/ Selectmen Present

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

Others Present: Aaron Chrostowsky, Town Manager; Cathy Cook, Town Clerk.
Gary Kenny was absent.

Audience: Jane Andrews, Ken Bate, Martha Bate, Leo Behrendt, Leslie Burhoe, Gary Carr, Chris Cushman, Peter Davis, Deborah Emery, Peter Emery, Mary Farnham, Dallas Folk, Lloyd Irland, Theresa Kerchner, Anne Huntington, Margaret Lane, Hildie Lipson, Nancy Martin, Diana McLaughlin, Steve McLaughlin, Linda McKee, Robert McKee, Marsha O'Rourke, Jim Perkins, David Randall, Ellen Randall, Ken Spalding, Sue Spalding, Robert Stephenson, Doug Stevenson, Holly Stevenson, Jean-Luc Theriault, and Tom Towns,

Pledge of Allegiance

Meeting Minutes

- a. A motion was made to approve the meeting minutes of the Board of Selectmen on May 5, 2015. (Welsh/Ault) (4/0)

Warrants

- a. The Board approved Warrant #49(Payroll) in the amount of \$5,748.56. (Welsh/Saunders) (4/0)
- b. The Board approved Warrant #50 (Payroll) in the amount of \$16529.03.(Welsh/Saunders) (4/0)

Business Agenda

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

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

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

Town Manager explained the warrant articles and several residents spoke about the warrant articles, including Doug Stevenson who questioned if there is a distinction between liquor

license for a business/bar situation, and a 1 day permit requested by the library or yacht club. Town Manager said he will look into it next day.

Steve McLaughlin stated a goal of the Comprehensive Plan would be to have a restaurant in Wayne in the future and a liquor license would be essential for that to happen.

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

Some residents questioned the need to quiet the title.

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

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

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

- b. Discussion Road Plan. Town Manager passed out handout information
- c. The Board was moved to approve and sign Annual Town Meeting Warrant with amendment on Article 6 and agreement for Board to come in office to sign. (Saunders/Welsh) (4/0)
- d. The Board was moved to authorize Town Manager to sign RSU# 38 Lease for Wayne Town Office. (Welsh/Saunders) (4/0)
- e. Approve changes to Financial Management Policy. Tabled until next meeting.

Supplements/ Abatements: None

Town Manager Report:

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

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

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

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

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

Board Member Reports: None

Public Comments:

- a. Mary Farnham expressed dissatisfaction that the Town Manager didn't allow Robert Pettengill to pay for his taxes when he came into the office, (after it had gone to foreclosure), and Mary felt Town Manager was unfair to look into possibilities of conserving the land and possible involving KLT. Town Manager explained process of foreclosure and that the options for the land were looked into per Town Attorney advice.

Adjourn.

Motion to Adjourn at 8:40 PM. (Ault/Saunders) (4/0)

The next Select Board Meeting is scheduled for Tuesday, June 2, 2015 at 6:30 p.m. at the Wayne Elementary School Gym.

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny

Stephanie Haines

Stephen Saunders

Peter Ault

Don Welsh

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

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

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

SECTION 1. FINANCIAL MANAGEMENT

I. Accounting System

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

II. Transactions at the Counter

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

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

III. Daily Cash-up Procedures

- A. At the end of each day, the appropriate balance shall be left for the cash drawer. The amount in the drawer shall be ~~\$75~~100. Each teller "Clerk/ Collector" will have a separate cash drawer; at no time should a "Clerk/ Collector" comingle cash drawers. Each cash drawer should be lock-up every night in the vault.
- B. The Treasurer ~~and/or Bookkeeper~~ shall maintain in an appropriate location all receipts for deposits. The Clerk/ Collector shall post and maintain the daily audit paperwork/reports.

IV. Proofing of Previous Day's Work

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

V. Deposits

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

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

VI. Front Counter Procedures

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

VII. Cash Reconciliation

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

VIII. Authorizations

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

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

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

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

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SECTION 2. TAX COLLECTION, LIENS AND FORECLOSURES

I. Tax Payment

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

II. Liens

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

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

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SECTION 3. INVESTMENT POLICY

I. Policy

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

II. Scope

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

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

III. Prudence

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

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

IV. Objective

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

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

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

- B. Liquidity. The Town of Wayne's investment portfolio will remain sufficiently liquid to enable the Town to meet all operating requirements, which might be reasonably anticipated.
- C. Return on Investments. The Town of Wayne's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the Town's investment risk constraints and the cash flow characteristics of the portfolio.

V. Delegation of Authority

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

VI. Ethics and Conflicts of Interest

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

VII. Authorized Financial Institutions

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

VIII. Authorized & Suitable Investments

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

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

IX. Investment Program Management

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

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

X. Safekeeping and Custody

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

XI. Maximum Maturities

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

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XII. Redemption

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

XIII. Internal Control

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

XIV. Performance Standards

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

XV. Reporting

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

XVI. Investment Policy Adoption

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

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SECTION 4. FIXED ASSET POLICY

I. Policy

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

II. Capital Asset Definition

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

III. Capitalization Method

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

IV. Capitalization Thresholds

Fixed Asset Limits:

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

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V. Infrastructure Assets

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

VI. Other Assets

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

VII. Depreciation and Useful Life

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

VIII. Safeguarding and Controlling Fixed Assets

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

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SECTION 5. FUND BALANCE

I. Purpose

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

II. Determination of Recommended Fund Balance

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

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

III. Policy

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

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

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

IV. Procedures & Oversight

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

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SECTION 6. COMPUTER SYSTEM CONTROLS

I. Computer Back-ups

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

II. Computer Access and Passwords

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

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FINANCIAL MANAGEMENT & INVESTMENT POLICY**

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

III. Internet Use

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

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

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

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

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

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

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

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

SECTION 78. ADOPTION/ AMENDMENTS

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

Gary Kenny

~~Carroll Paradis~~ Stephanie Haines

~~Stephen Saunders~~ Stephanie Haines

~~Stephen Saunders~~ Peter Ault

~~Peter Ault~~ Don Welsh

Adopted this _____ day of _____, 20_____.

Attest: _____
Aaron Chrostowsky, Town Manager

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Town of Wayne

P.O. Box 400; 48 Pond Road

Wayne, ME 04284

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

<http://www.waynemaine.org>

Personal and Real Estate Property Tax Write-off Policy

We, the Municipal Officers of the Town of Wayne, Maine upon the request of the Tax Collector of the Town of Wayne, Maine, hereby create the following Personal and Real Estate Property Tax Write-off Policy.

- This policy directs the Tax Collector to make all reasonable attempts to collect property tax on all accounts;
- However, understanding that placing a lien on a property account costs the Town money through postage costs and recording fees at the Registry of Deeds;
- Therefore, this policy authorizes and directs the Tax Collector to write-off annually up to five (\$5.00) dollars prior to a lien is placed on any property tax account.
- The Tax Collector will be responsible for annually reporting to the Board of Selectmen which property tax accounts that will be recommended for write-off.
- The Tax Collector will write-off all property tax accounts to the Intergovernmental: Overlay, Write-off account (Expense account: 118-60-31).

Municipal Officers:

Gary Kenny

Stephanie Haines

Stephen Saunders

Peter Ault

Don Welsh

Dated: June 2, 2015



Town of Wayne

P.O. Box 400; 48 Pond Road

Wayne, ME 04284

Phone: (207) 685-4983

Fax: (207) 685-3836

<http://www.waynemaine.org>

Tax Collector
Dawna Gardner
collector@waynemaine.org

May 22, 2015

Dear Taxpayer:

This is a courtesy letter to inform you that our records indicate that your 2014 real estate tax remains unpaid.

We will be starting our tax lien procedure as per the following schedule:

DATE	ACTION TAKEN	FEES ASSESSED
June 19, 2015	30-day Lien Notices mailed	Demand Fee \$3.00, Certified Mailing Cost \$6.49
July 20, 2015	Lien Certificates placed on properties with unpaid 2014 tax balances.	In addition to fees for the 30-day Notice: Municipal Fees \$13.00, Recording Fees \$19.00, and all Certified Mailing Costs (\$6.49 per letter). Additional mailings necessary if there are mortgage holders or other interested parties of the property.

Payment on your 2014 taxes plus interest accumulated must be received by this office no later than **June 19, 2015** in order to avoid any additional fees.

If you no longer own this property, please be aware that your name remains on the tax bill assessed and will be used when placing the lien on the property.

Before mailing your payment, be sure to call for the exact amount due, as interest began on April 2, 2015 and there may be other tax years outstanding.

Please see the back of this notice for important information regarding the processing of municipal tax liens.

Sincerely,

Dawna Gardner
Tax Collector

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2

As of: 05/29/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
990 R	ABRAHAMSEN ROBERT	2014	5,022.31	3,291.81	1,730.50
989 R	ABRAHAMSEN ROBERT B	2014	9,912.43	6,496.98	3,415.45
441 R	ALTER, PATRICIA L	2014	1,577.83	1,057.14	520.69
166 R	ANDROSCOGGIN BUILDERS	2014	362.12	124.96	237.16
181 R	ANGELL, RUSSELL J	2014	9,285.89	9,273.97	11.92
1050 R	ATKINSON, DANA	2014	2,260.40	2,260.37	0.03
895 R	AULT WENDY	2014	1,231.51	0.00	1,231.51
663 R	AULT WENDY L	2014	2,033.35	0.00	2,033.35
541 R	BAGLEY, MARJORIE P	2014	354.94	235.36	119.58
1 R	BARDAGLIO GEORGE W JR	2014	945.55	0.00	945.55
350 R	BARKER A THEODORE	2014	149.45	149.36	0.09
325 R	BATES GARY M.	2014	616.47	0.00	616.47
950 R	BERRY DOROTHEA V	2014	1,827.86	1,827.61	0.25
453 R	BERRY RENELCHIA	2014	449.78	0.00	449.78
411 R	BERRY, MARCIA M. F.	2014	826.28	280.94	545.34
1089 R	BILLOTTI, NICHOLAS	2014	3,138.41	2,070.00	1,068.41
1093 R	BILLOTTI, NICHOLAS	2014	1,860.92	1,246.45	614.47
236 R	BIRTWELL, MARK J.	2014	2,247.47	0.00	2,247.47
734 R	BOGDAN AUDREY R	2014	3,776.44	3,776.39	0.05
754 R	BOURGAULT MARY JANE REVOCABLE TRUST	2014	413.86	413.85	0.01
429 R	BRISKE, JUDITH A	2014	1,204.21	409.84	794.37
912 R	BROWN LAWRENCE-ALEXANDER	2014	2,093.71	2,093.70	0.01
1008 R	BROWN LEWIS F	2014	1,937.08	0.00	1,937.08
42 R	BRUSH CHARLES E.	2014	452.66	445.55	7.11
768 R	BRYANT WAYNE EDWARD	2014	4,826.88	0.00	4,826.88
720 R	BUCK JOHN	2014	4,013.54	3,070.01	943.53
396 R	BURGESS DALE F	2014	642.34	0.00	642.34
358 R	BURGESS KENNETH JASON	2014	2,965.97	0.00	2,965.97
829 R	BURNS VINCENT	2014	5,561.19	5,561.18	0.01
331 R	CAPRARA, CHRISTOPHER W	2014	530.25	371.81	158.44
391 R	CASSESE, ELSIE C FAMILY TRUST	2014	1,122.30	381.58	740.72
90 R	CHAPMAN JOHN N	2014	2,944.41	0.00	2,944.41
1085 R	CHRISTENSEN MIRIAM	2014	3,583.88	3,583.51	0.37
678 R	CODERE CYRIL A	2014	5,111.41	5,111.40	0.01
1032 R	CORKUM RONALD F XMT	2014	1,286.12	1,245.55	40.57
1185 R	COTE, JASON P	2014	3,384.14	3,383.91	0.23
1196 R	CRANE, RICHARD E	2014	2,060.66	2,059.42	1.24
537 R	DAGNEAU, THOMAS L	2014	1,691.35	1,691.24	0.11
164 R	DALHEIM DENNIS P	2014	1,819.24	1,817.95	1.29
617 R	DAMON, DENNIS G & CHRISTINA R BANKS	2014	965.66	944.27	21.39
866 R	DAVIS PETER	2014	6,268.19	6,260.14	8.05
1013 R	DEFLURIN ROBERT E	2014	547.50	547.49	0.01
361 R	DIAMOND ROBERT	2014	2,674.26	0.00	2,674.26
239 R	DIAMOND ROBERT (1/3)INT	2014	4,020.73	3,969.43	51.30
1216 R	DOONE, LORNA A	2014	57.48	0.00	57.48
791 R	DORSON DANIEL	2014	2,098.02	2,097.98	0.04

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2

As of: 05/29/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
971 R	DOUCETTE, JENNIFER L	2014	1,197.02	1,197.01	0.01
837 R	DOYON JUDITH O.	2014	2,970.28	1,009.90	1,960.38
485 R	DRAGONETTI GEORGE M	2014	366.44	365.62	0.82
798 R	DRAGONETTI, GEORGE E	2014	3,808.05	3,807.31	0.74
554 R	DUBE, JUSTIN A	2014	2,036.23	0.00	2,036.23
251 R	DUPLESSIS MARK	2014	451.22	0.00	451.22
474 R	EDGECOMB WILLIAM K	2014	5,078.36	5,077.27	1.09
13 R	ENRIGHT JOHN	2014	4,615.64	4,615.04	0.60
224 R	FAIRPOINT	2014	153.76	138.83	14.93
336 R	FARNHAM, DENNIS H.	2014	1,853.73	455.78	1,397.95
333 R	FARNHAM, DENNIS HERBERT	2014	504.39	0.00	504.39
1217 R	FARNHAM, HERBERT E	2014	365.00	0.00	365.00
340 R	FARNHAM, MARY & HERBERT E	2014	1,327.79	867.55	460.24
1211 R	FARNHAM, ZACKARY A	2014	343.44	0.00	343.44
796 R	FAULHABER, DAVID J.	2014	1,806.31	356.31	1,450.00
1078 R	FAULKNER, SUZANNE SALOMON	2014	1,560.58	1,049.69	510.89
365 R	FEDERAL NATIONAL MORTGAGE ASSOCIATION	2014	3,313.72	1,111.72	2,202.00
1124 R	FISHER, CATHERINE	2014	1,951.45	1,951.33	0.12
1125 R	FISHER, CATHERINE	2014	1,780.44	1,780.33	0.11
629 R	FLEURY VICTOR E	2014	2,030.48	2,030.47	0.01
979 R	FREEMAN GERALD P JR	2014	2,123.89	1,423.00	700.89
706 R	FREEMAN HERTA E	2014	3,558.01	2,342.02	1,215.99
297 R	GALOUCHE BARBARA G	2014	2,692.94	2,671.75	21.19
739 R	GARDNER CLIFTON T	2014	2,701.56	2,701.45	0.11
200 R	GAWRON, MARTIN	2014	2,743.23	1,837.97	905.26
1015 R	GAZMURI PATRICIA	2014	3,159.96	3,159.93	0.03
1004 R	GORMAN MICHAEL J. & SHIRLEY	2014	2,023.30	0.00	2,023.30
108 R	GORTEN KAREN	2014	1,704.28	0.00	1,704.28
118 R	GOUCHER LEROY G	2014	630.84	0.00	630.84
561 R	GOUCHER TED & SON	2014	919.68	0.00	919.68
105 R	GOUCHER TODD	2014	113.52	0.00	113.52
112 R	GOUCHER. LEROY	2014	705.57	0.00	705.57
160 R	GOULD KENNETH R	2014	336.26	336.22	0.04
158 R	GOULD KENNETH R H	2014	1,375.21	1,375.03	0.18
291 R	GREEN DAVID A	2014	1,649.68	1,649.66	0.02
476 R	GREEN, PAMELA	2014	2,356.68	2,356.52	0.16
621 R	GREIF CHARLES E., JR ETAL	2014	2,990.40	2,989.79	0.61
1126 R	HART, JOSEPH J	2014	2,003.18	1,342.13	661.05
967 R	HEPFNER JOHN S	2014	4,661.63	4,661.60	0.03
1074 R	HERZFELD, MATTHEW B	2014	834.90	834.89	0.01
1068 R	HESS, KELLIE L GUERRETTE	2014	2,329.38	1,560.69	768.69
465 R	HINDS DALE	2014	2,030.48	2,030.46	0.02
319 R	HINDS, JONATHAN	2014	2,294.89	2,294.74	0.15
1011 R	HISCOCK CHRISTOPHER J	2014	80.47	0.00	80.47
46 R	HOLZTHUM KARL	2014	517.32	175.89	341.43
237 R	HUNTER, DOROTHY	2014	701.26	320.62	380.64
783 R	IRELAND JEFFREY A	2014	2,685.75	2,685.74	0.01

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2

As of: 05/29/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
190 R	ISAACSON THOMAS P	2014	6,311.30	4,228.57	2,082.73
185 R	ISAACSON, JAMES,	2014	613.60	613.59	0.01
189 R	ISAACSON, THOMAS P	2014	1,202.77	805.85	396.92
51 R	JAEGER KARL	2014	511.57	510.30	1.27
47 R	JAEGER KARL TRUSTEE	2014	3,543.64	3,514.78	28.86
48 R	JAEGER, KARL	2014	1,359.40	1,356.54	2.86
338 R	JENSEN INGRID	2014	399.49	0.00	399.49
379 R	JONES CANDACE J	2014	688.32	0.00	688.32
929 R	JUDD ROBERT H	2014	2,212.98	1,460.57	752.41
822 R	JULIANS WAYNE GENERAL STORE,LLC	2014	2,553.55	0.00	2,553.55
489 R	KAHL, DAVID H.	2014	1,310.54	1,310.53	0.01
96 R	KELLEY WILLIAM R REVOCABLE TRUST	2014	1,441.31	1,437.36	3.95
1193 R	KENNEY, MICHELE L	2014	517.32	0.00	517.32
742 R	KILLEEN EDWARD D	2014	3,068.00	2,043.12	1,024.88
1041 R	KIMBALL MARK B	2014	352.07	0.00	352.07
1042 R	KIMBALL MARK B	2014	3,527.83	0.00	3,527.83
620 R	KING DORA	2014	288.84	0.00	288.84
623 R	KING DORA A	2014	2,343.75	0.00	2,343.75
1166 R	KING, PAUL A	2014	727.12	245.63	481.49
899 R	KLEIN, CATHERINE	2014	1,948.57	1,948.24	0.33
317 R	LADD ELIZABETH H	2014	2,504.69	2,504.37	0.32
586 R	LANE, LINDON F	2014	140.83	140.81	0.02
526 R	LEVESQUE, MITCHELL R.	2014	3,410.00	3,409.98	0.02
406 R	LINCOLN CARLISLE A.	2014	617.91	0.00	617.91
285 R	LINCOLN MATTHEW D	2014	520.19	348.52	171.67
157 R	LINCOLN, MATTHEW D	2014	419.60	281.13	138.47
310 R	LOVEJOY KENNETH	2014	1,155.35	0.00	1,155.35
532 R	LOVEJOY POND ASSOCIATES	2014	8.62	0.00	8.62
521 R	LYNCH ROBERT R & MAUREEN E	2014	1,251.63	1,251.39	0.24
520 R	LYNCH THOMAS R	2014	1,033.20	692.25	340.95
518 R	LYNCH WILLIAM F JR	2014	313.27	313.26	0.01
519 R	LYNCH, DAVID A	2014	356.38	356.15	0.23
258 R	LYON GEORGE W	2014	1,799.12	1,205.41	593.71
988 R	MALLEY, EDWARD J.	2014	2,648.39	864.73	1,783.66
608 R	MANDUCA MARK W	2014	2,320.75	2,320.73	0.02
1081 R	MATHEWS THOMAS J	2014	90.53	0.00	90.53
531 R	MATHEWS, THERESA	2014	2,488.88	0.00	2,488.88
271 R	MAXIM EDITH MAXIM ROSEMARY	2014	551.81	0.00	551.81
212 R	MCCARTHY JOHN A	2014	8,396.39	8,395.81	0.58
312 R	MCKENNEY ALTON	2014	387.99	0.00	387.99
839 R	MCROBBIE ANDREW	2014	3,943.13	0.00	3,943.13
207 R	MELDRUM PHILIP H	2014	2,543.49	2,543.12	0.37
1065 R	MERCIER, ERIKA J	2014	274.47	183.99	90.48
1033 R	MERRIFIELD RONALD (LIFE TENANCY)	2014	727.12	388.45	338.67
571 R	MILAZZO CHARLES T	2014	1,573.52	535.00	1,038.52
1048 R	MILLETT DOUGLAS L	2014	2,646.95	1,762.58	884.37
582 R	MILLETT, DOUGLAS	2014	2,149.75	1,431.51	718.24

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2

As of: 05/29/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
98 R	MILLS, TIMOTHY S	2014	2,389.73	0.00	2,389.73
785 R	MOORE, BRIAN M	2014	2,904.18	2,891.48	12.70
563 R	MORAN, RANAE E	2014	1,764.64	1,764.41	0.23
223 R	MURRAY PATRICIA REITER	2014	2,763.35	2,743.11	20.24
1209 R	MURRAY, ROCHELLE I	2014	686.89	233.52	453.37
388 R	NASON JOHN R.	2014	267.28	0.00	267.28
499 R	NEWCOMBE GARY (RT OF POSSESSION)	2014	1,352.22	1,351.50	0.72
123 R	OLIVA, PAUL M	2014	3,034.94	3,034.84	0.10
784 R	ONEGLIA, THOMAS J	2014	2,596.66	2,594.66	2.00
1152 R	OTTERBEIN, ERIN BALLOU	2014	260.10	260.09	0.01
63 R	PAKULSKI STEFAN M	2014	5,283.85	5,283.49	0.36
1205 R	PAKULSKI, J. MAREK	2014	1,350.78	1,309.63	41.15
667 R	PAKULSKI, JAN & LISA BETH PAKULSKI	2014	3,731.89	3,731.17	0.72
821 R	PAPPAS, BROOKE H	2014	1,047.57	0.00	1,047.57
293 R	PEASE, RANDY	2014	1,781.88	1,781.65	0.23
464 R	PELKEY LYNN	2014	1,655.42	1,109.13	546.29
1197 R	PERRY, JUSTIN J	2014	347.75	0.00	347.75
235 R	PETTENGILL HOWARD	2014	43.11	0.00	43.11
89 R	PETTENGILL ROBERT H	2014	5,737.94	0.00	5,737.94
431 R	PETTENGILL THOMAS	2014	3,190.14	0.00	3,190.14
803 R	PITCHER, MICHAEL L. & DOUG R.	2014	3,178.64	3,171.86	6.78
335 R	POKORNY BRET	2014	1,960.07	0.00	1,960.07
591 R	RCR PROPERTIES, LLC,PACK II	2014	1,049.01	1,042.84	6.17
225 R	REITER, ELIZABETH	2014	3,349.65	1,138.88	2,210.77
748 R	REITER, ELIZABETH B	2014	3,582.44	2,398.44	1,184.00
470 R	REYNOLDS, JOSHUA	2014	2,041.98	2,041.97	0.01
805 R	RICHARDSON 1999 TRUST COMPANY	2014	5,640.23	5,639.13	1.10
964 R	ROCHA MANUEL A.	2014	2,973.15	2,973.14	0.01
715 R	ROSENBERGER KARL W.	2014	3,892.83	2,608.55	1,284.28
1084 R	RUDENKO HENRY D	2014	800.41	800.40	0.01
790 R	SAUNDERS STEPHEN R	2014	2,317.88	1,511.26	806.62
389 R	SCHNEIDMILL, SHANA L	2014	905.31	0.00	905.31
395 R	SCHULTZ, BRIAN H	2014	1,929.89	1,929.64	0.25
1169 R	SESSLER, WILLIAM A	2014	1,457.12	1,457.11	0.01
187 R	SEYMOUR EDMUND M.	2014	1,839.36	1,839.12	0.24
1003 R	SHACTER, MICHAEL A.	2014	365.00	124.10	240.90
722 R	SHAPIRO DAVID	2014	2,490.32	1,668.52	821.80
435 R	SIDELINGER JOHN	2014	1,408.26	1,408.25	0.01
792 R	SIES FAMILY TRUST	2014	2,294.89	1,718.71	576.18
946 R	SMITH PETER T. TRUSTEE	2014	1,648.24	1,647.92	0.32
945 R	SMITH, PETER LIVING TRUST	2014	4,290.88	4,290.04	0.84
599 R	SMITH, RHONDA E	2014	4,298.07	4,296.97	1.10
970 R	SPARLING, JOSHUA D	2014	1,668.36	1,667.71	0.65
165 R	SPENCER CURTIS	2014	219.86	219.83	0.03
370 R	STEVENSON CRAIG	2014	2,960.22	815.28	2,144.94
1161 R	STEVENSON, TYLER	2014	2,917.11	2,916.74	0.37

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2
As of: 05/29/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
191 R	STEWART, LAWRENCE	2014	4,019.29	4,018.77	0.52
818 R	STRONG, GEORGE A	2014	2,553.55	0.00	2,553.55
581 R	SWIFT, WILLIAM	2014	2,444.34	1,593.54	850.80
533 R	TAYLOR FARMS LLC	2014	461.28	0.00	461.28
1080 R	TAYLOR FARMS, LLC	2014	1,544.78	0.00	1,544.78
38 R	TERRIO DAVID	2014	4,390.04	4,266.96	123.08
653 R	TERRIO, DAVID	2014	464.15	0.00	464.15
843 R	THOMAS CHARLES F	2014	1,988.81	0.00	1,988.81
210 R	TRACHTENBERG JAY G	2014	5,417.49	5,417.47	0.02
455 R	TULLY A. ROBERT & VICKI A.	2014	1,741.64	0.00	1,741.64
806 R	TYBURSKI DOREEN D	2014	4,037.97	4,037.92	0.05
73 R	URQUHART WILLIAM S JR	2014	1,498.79	0.00	1,498.79
675 R	VAUTOUR LAWRENCE H	2014	3,170.02	3,170.00	0.02
852 R	WALDEMAR A.P. JOHN	2014	5,174.64	0.00	5,174.64
143 R	WASYLOW MICHAEL	2014	1,836.49	1,835.07	1.42
144 R	WASYLOW MICHAEL	2014	530.25	529.84	0.41
545 R	WELCH, EARLE N JR	2014	1,215.70	0.00	1,215.70
292 R	WEYMOUTH, BRUCE	2014	696.95	0.00	696.95
1058 R	WEYMOUTH, JONATHAN LESLIE SR	2014	45.98	0.00	45.98
1077 R	WHITE GERRY W & DINA E	2014	4,296.63	4,283.66	12.97
593 R	WILLEY, JOHN L	2014	456.97	456.96	0.01
747 R	WINDECKER, RICHARD C	2014	5,291.03	5,290.34	0.69
1183 R	WOODSUM, KEITH S	2014	482.83	173.16	309.67
689 R	ZUCKERMAN, PAULINE L	2014	3,326.66	3,314.43	12.23
1181 R	ZUCKERMAN, JOSHUA S TRUST	2014	3,315.16	3,302.96	12.20
Total for 211 Accounts:			442,861.92	309,625.85	133,236.07

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	333.38	0.00	0.00	333.38
C - Correction	-14,990.81	0.00	0.00	-14,990.81
P - Payment	324,104.34	0.00	0.00	324,104.34
Y - Prepayment	178.94	0.00	0.00	178.94
Total	309,625.85	0.00	0.00	309,625.85

Non Lien Summary

2014-1	131,414.40
2014-2	1,821.67
Total	133,236.07

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2014-2
As of: 05/29/2015

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
No Liened Accounts			0.00	0.00	0.00

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0.00
-------	------

Total for 211 Accounts: 442,861.92 309,625.85 133,236.07

Town of Wayne
Draft Road Condition Assessment

Reconstruction

- Berry Road (Mailbox 231 to Kings Highway)
- Bridge Street
- Cross Road
- Gott Road
- Hathaway Road
- Kings Highway
- Morrison Heights Road (Old Winthrop Road to Doles Beach)
- Mount Pisgah Road
- Walton Road (Lovejoy Road to North Wayne Road)

Rehabilitate

- Church Street
- Lake Street
- Leadbetter Road
- Lovejoy Pond Road
- Memorial Park Lane
- Morrison Heights Road (Swift Road to Hardscrabble Road)
- Strickland Ferry Road (Rte. 219 to End of Pavement)

Preventative

- Hardscrabble Road (Morrison Height Road to End of Pavement)
- Kents Hill Road (North Wayne Road to Tall Timbers Road)
- Lincoln Point Road (Morrison Height Road to End of Pavement)
- Tucker Road

No Maintenance

- Berry Road (Pond Road to Mailbox 231)
- Besse Road
- Coolidge Road
- Fairbanks Road
- Green True Road
- Innes Ridge Road
- Kents Hill Road (Tall Timber Rd to Innes Ridge Rd.)
- Kents Hill Road (Innes Ridge Rd. to end of pavement)
- Lakeshore Drive
- Lord Road
- Morrison Heights (Doles Beach to Swift Rd)
- North Wayne Road (Kents Hill Road to Farnham Rd.)
- North Wayne Road (Farnham Rd. to Winthrop T.L.)
- Old Winthrop Road (Route 133 to Morrison Heights Rd)
- Old Winthrop Road (Morrison Heights to Fairbanks Rd)
- Pond Road
- Richmond Mills Road
- Walton Road

TOWN OF WAYNE
2015 ANNUAL TOWN MEETING WARRANT

STATE OF MAINE
KENNEBEC, SS

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

GREETINGS:

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

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

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

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

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

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

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

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

ARTICLE 6. To 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 7. To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

ARTICLE 8. To see if the Town will establish a 3% interest payment for tax abatements (per annum).

ARTICLE 9. To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts for ambulance, assessing, auditing and dispatching services, and to enter into contracts for terms not to exceed five years for roadside mowing, park and lots maintenance and snowplowing, on such terms and conditions as they deem appropriate.

ARTICLE 10. 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 11. To see what sum of money the Town will raise and appropriate for **GENERAL ADMINISTRATION.**

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

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

ARTICLE 12. Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

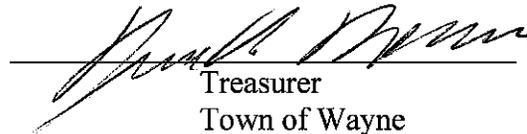
Total Town Indebtedness:

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

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

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

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



 Treasurer
 Town of Wayne

ARTICLE 13: To what sum of money the Town will raise and appropriate for **DEBT SERVICE**.

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

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

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

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

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

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

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

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

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

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

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

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

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

Select Board Recommends: \$22,000
 Budget Committee Recommends: \$22,000

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

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

Select Board Recommends: \$5,180
 Budget Committee Recommends: \$5,180

ARTICLE 19. To see what sum of money the Town will raise and appropriate for **CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.**

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

Select Board Recommends: \$16,214
 Budget Committee Recommends: \$16,214

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

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

Select Board Recommends: \$32,920

Budget Committee Recommends: \$32,920

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

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

Select Board Recommends: \$306,343

Budget Committee Recommends: \$306,343

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

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

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

ARTICLE 23. To see if the Town will vote to expend \$6,250 from the Transfer Station Capital Reserve Fund for Roll-off Container Covers for the Readfield Transfer Station.

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

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

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

ARTICLE 29. To see what sum of money the Town will vote to apply from various sources to the 2015-2016 tax commitment, thereby reducing the amount to be raised from property taxes.

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

Select Board Recommends: \$465,208

Budget Committee Recommends: \$465,208

ARTICLE 30. To see if the Town will collect and appropriate the following categories of funds for the specified uses:

Plumbing Permit Fees, for plumbing permit administration

Dog License Fees, for animal control expenses

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

ARTICLE 31. To see if the Town will vote to consolidate and transfer existing funds in the Road Capital Reserve Fund and the Paving Capital Reserve Fund to the Road Reconstruction and Paving Capital Reserve Fund.

Select Board Recommends: Yes

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

ARTICLE 32. To see if the Town will vote to consolidate and transfer existing funds in the Lovejoy Pond Capital Reserve Fund to the Dam Repair and Replacement Capital Reserve Fund.

Select Board Recommends: Yes

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

ARTICLE 33. To see if the Town will vote to consolidate and transfer existing funds in the Future Town Office Capital Reserve Fund, Building Maintenance Capital Reserve Fund, ADA Compliance Special Revenue Fund with the Municipal Building Study Special Revenue Fund to the Town Office Capital Reserve Fund.

Select Board Recommends: Yes

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

ARTICLE 34. To see if the Town will vote to consolidate and transfer existing funds in the Voting Machine Capital Reserve Fund, Technology Capital Reserve Fund with GIS Mapping Capital Reserve Fund to the Technology Capital Reserve Fund.

Select Board Recommends: Yes

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

Note: (Selectboard intends to offer a motion to conduct a non-binding straw poll)

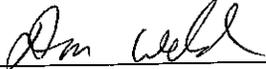
To discuss possible options regarding the use of the tax-acquired property on the House Road, formerly owned by Robert Pettengill, which may include retaining and granting a conservation easement to the Kennebec Land Trust for conservation and recreational purposes, or donating the property to the Kennebec Land Trust for conservation and recreational purposes?

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

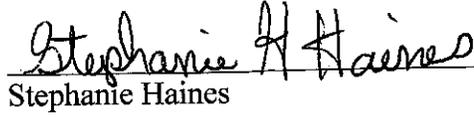
Gary Kenny



Stephen Saunders



Don Welsh



Stephanie Haines



Peter Ault

Board of Selectmen

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



Wayne Town Clerk

Wayne Town Manager

From: Mike Hodgins <mhodgins@bernsteinshur.com>
Sent: Wednesday, May 27, 2015 2:52 PM
To: 'Wayne Town Manager'
Subject: Earle Welch Property

Aaron:

Following up on our discussions about the status of the Welch property. The Bank of Maine is still in the process of foreclosing on Earle's mortgage. He did not answer their complaint and they filed a motion for default judgment which is pending, and should be entered at any time. However, from the entry of judgment Earle will have a 90 day period of redemption, followed by an auction of the property, which would take place within 30-60 days after the redemption period expires.

Given a best case scenario, the Bank would not own the property (the likely result if there are no bidders) and no one else would own the property until October. Until the Bank owns the property, they have no right to go in and clean it up. However, the Town does have that right under the judgment to go in and clean up the property. Because the judgment is against Earle Welch personally, not against the property, it would make sense for the Town to do that now, while he is still the record owner of the property, and not expect to do it after the bank or a new owner has bought it at auction.

My recommendation would be that the town should solicit bids from a contractor and/or waste disposal hauler to determine the potential cost of cleaning the property. Once you have the estimate, as a courtesy we should send it to counsel for the bank. Ideally they would agree to pay it once it is invoiced, but, if they will not the Town can issue a supplemental tax bill on the property. The bill would have to be paid in order to convey clear title.

In order to get the supplemental tax committed and billed in time, it would make sense to get the estimate and work done sooner, rather than later, if the town wants to front the expense and make sure the work is done. It's best not to fall in the void where the work is done but the supplemental tax is not committed until after the foreclosure deed changes hands.

I hope this helps. Let me know if you have any questions.

Mike

Mike Hodgins
Shareholder
mhodgins@bernsteinshur.com
207 629-6225 direct
207 623-1596 main
[My Bio](#) | [LinkedIn](#) | [Twitter](#)

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CAS



WATERMAN FARM MACHINERY CO., INC.

827 Sabattus Road, (Route 126) Sabattus, ME 04280

Telephone (207) 375-6561 Fax (207) 375-4121

www.watermanfarmmachinery.com

ARGUSON

YANMAR GEHL

WALKER MOWERS



BUSH HOG



TEREX

ATTN: Road Foreman,

5/2015

We have a 17' Alamo Boom Mower on a 65HP Case 4wd Tractor equipped with an air-conditioned cab. The Boom has a 50" Rotary Cutter Head.

We also have a Non-Cab Tractor with a 60" Curbside Mower.

These Units Are Available for:

1. Sale ----- Boom \$55000.00 ----- Side \$21000.00
2. Rent
3. Rental Purchase

Rental Rates Are

Boom Mower	\$2200/ 40hr week
	\$6600/month

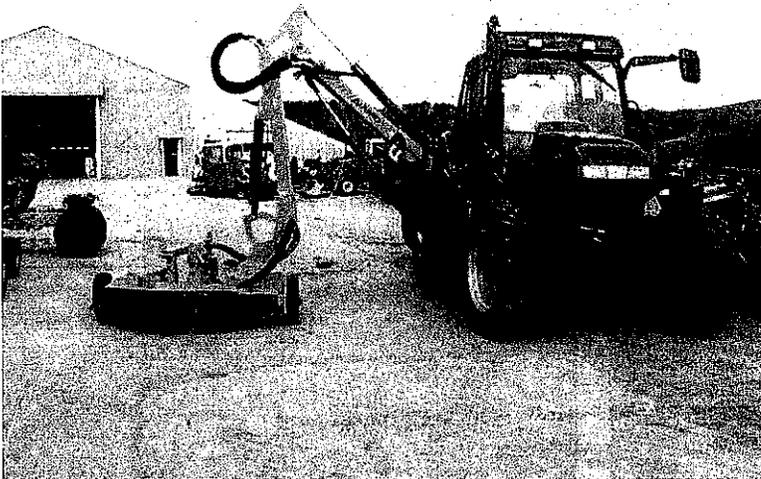
Curbside Mower	\$1650/ 40hr week
	\$4500/month

Delivery and pickup is available call for details.

Please call if either machine will fit into your summer mowing needs.

Sincerely

Waterman Farm Machinery



Also have other equipment available on other side

Town of Wayne

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

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

<http://www.waynemaine.org>

June 2, 2015

Dear Memorial Day Committee:

On behalf of a grateful Wayne Board of Selectmen, they wanted to express our deep appreciation for your efforts for providing residents and visitors a moving and lasting tribute to veterans this Memorial Day.

Your execution with the details from the flags downtown, flowers in the park, to the parade, laying a wreath at the memorial stone in Memorial Park and the speaker at the memorial service in Roderick Park was outstanding.

It is people like you, who are the unsung heroes for small towns all across America, who give so much to their community, to make it a better place for others to live, play and work. On behalf of a grateful community, thank you for making Wayne better for all of us. We look forward to next year!

Sincerely,



Aaron Chrostowsky
Town Manager

Memorial Day Ceremony - May 25, 2015

Honorable Selectpersons, Colonel Farris, Colonel Welsh, Sergeant Barden, Veterans, Friends: Good Morning and welcome to Wayne's 2015 Memorial Day Ceremony of Remembrance.

I am Douglas Stevenson. I have the privilege of serving as the Master of Ceremonies today.

Please rise for the Invocation: [Farrar]

Please be seated.

On behalf of the Town's Memorial Day Committee, welcome to this service of reflection and remembrance. Memorial Day has been celebrated since first designated in 1868 by General John Logan as a day of remembrance for those who have fallen in our nation's service. It is perhaps the most solemn day of the year. Today's events in Wayne started with the flags in the Memorial Parks being raised only to half-staff in honor of Wayne's war dead, those five souls who made the ultimate sacrifice so that the principles of our country could be preserved. We have continued today with a parade honoring them as well as our present veterans. We placed a wreath at the Memorial Stone, and now we will return the flag to full mast during our National Anthem but return it to half mast until noon, listen to the performance of patriotic music, hear the thoughtful words of a recently retired Wayne military officer, and are presented for our reflection the names of our veterans and Wayne's special heros. The service will end with the ceremonial placing of the memorial wreath into the waters of the Mill Stream.

There will be no announcements at the conclusion of the ceremony, but there are four things I would like to mention now:

- 1- We would like to continue the recent tradition of taking photographs of attending veterans. Please meet in front after the ceremony
- 2- You are encouraged to visit the "Salute to Veterans" exhibition at the Williams House gallery today until 2pm. This is a reprise of an exceptional presentation of memorabilia since the Civil War, brought forth by Wayne veterans, many of whom have not made public their service and the artifacts of their sacrifices while away from family.
- 3- The Committee welcomes all suggestions and ideas for this program. The Committee has received three new highly regarded members: first, David Ault, second, the pastor of the Wayne Community Church, Chaplin Ernie Farrar, Lt. Commander, United States Navy Reserve, and third, the 15th Master Sergeant of the United States Marine Corps, John Estrada, who with his wife, Elizabeth, have moved into the Clarence Judd home on Main Street. Sgt. Estrada is unable to be with us today as he is en route to participate in memorial ceremonies marking the WWI Battle of Belleau Woods which took place during the first 26 days of June, 1918, and which saw the US Marines earn the nickname "Devil Dogs" for their ferocious fighting.
- 4- Finally, for the first time in the memory of many of us, our parade was not led by the blazing white trim uniformed figure of Captain Bob Fuller. Bob has told us he wishes to retire and pass the duties along to others. In his honor and in recognition of his many years of devoted service, the Committee intends to make an appropriate lasting symbol of his service. We are undertaking development of a master plan for this memorial space which will inform us about the type and location of this and other fitting tributes. Thank you Bob Fuller.

Now, I'd like to introduce the dignitaries seated at the dais.

Starting at your right, Reverend Ernie Farrar.

Col. Don Welsh, also a member of the Memorial Day Committee

>> and our speaker today, United States Air Force Lt. Col. Lorinda Fontaine Farris

The Commanding Officer, Veterans Detachment is Colonel Welsh. The Detachment Sergeant is Thomas A. Barden, Staff Sergeant, United States Army, (ret.)

Earlier this morning the Parade stopped at the Memorial Stone on the shores of Pocasset Lake to observe the laying of a Memorial Wreath. On the occasion of this being the year of the 70th anniversary of the end of World War II, the wreath was presented to the Wreath Guard by Richard Dodge, cousin of Corporal George E. Dodge. George Dodge was born in 1922, grew up in Wayne, attended Winthrop High School and entered the US Army December 13, 1940 where he served in the 895th Anti-aircraft Artillery. He died on August 15, 1944, during the early days of the Seventh Army's surprise landing in southern France and subsequent drive up the Rhone Valley. He is buried at the Rhone American Cemetery in [dra-gee-nyahn] Draguignan, France.

Sergeant Barden - would you kindly come forward and make introduction of the Veterans.

[barden]

Ladies and Gentlemen, who have served us in the armed forces, we are honored with your presence. We appreciate your efforts and the challenges you and your families endured on our behalf, and we salute your accomplishments.

As we prepare for the Flag Ceremony, I would ask that Lt. Colonel John Ireland and Mrs. Ireland, and their son, Jeffrey, come forward.

On behalf of the Town of Wayne, the Committee has received a special flag which we would like to introduce and place in service at this time. In January, an email arrived from the commander of Combined Joint Special Operations Air Component in Afghanistan offering to present to the Town an American mission combat proven flag. The offer came from Colonel Christopher J. Ireland, whom many of us know well as a son of Wayne, having grown up here and whose family members remain here. In a moment Colonel Welsh and Sgt Barden will lower our flag for the last time, and replace it with the new flag, raising it to the top of the flagpole and returning it to half staff. As the new flag is raised, members of the Maranacook Show Chorus will lead us in the Star Spangled Banner.

The former flag will then be folded and retired.

The colors of the flag symbolize important virtues of our country: the white stripes symbolize our liberty, the blue embodies justice, the red color represents valor, symbolic of the blood shed by all American heroes who sacrificed for our freedom, and the stars signify the independence but unity of the states. The flag is folded into the shape of a tri-cornered hat, emblematic of the hats worn by colonial soldiers during the war for Independence. In the folding, the red and white stripes are finally wrapped into the blue, as the light of day vanishes into the darkness of night. The properly folded flag has only blue and stars showing, reminding us of our nation's motto, "in God we Trust."

On behalf of the Committee, Col. Ireland's parents, John and Muffy Ireland, and his brother, Jeffrey, will present the new flag to the Flag Detail.

Please rise and remain standing until the conclusion of the flag ceremony.

Sergeant, would you call the Flag Detail [for flag raising]

While the flag detail is moving into position: The flag has been delivered with a certificate describing its journey among the aviation fleet of the United States Special Operations forces: 16 January, 2015- aboard a mission of AC-130U, 21 January- aboard a mission of MC-130H, 22 January- on a flight of U-28A, and a flight EC-130H, on 5 February, on a helicopter MH-47G and finally, on 7 Feb, it flew in the open air for the only time at the base headquarters. It will be unfurled and fly here for the first time on American soil. We are honored to have received this treasured symbol of freedom and valor as it was watched over by our Wayne son and the men and women of CJSOAC.

[flag raising, sing SSB to accompaniment of MCS Choir]

Please be seated.

It is a humbling honor to now introduce our guest, United States Air Force Lt. Colonel Lorinda Fontaine Farris. Colonel Farris is a real native Wayne daughter who grew up on Walton Road, the daughter of Ray and Lorna Fontaine and grand-daughter of Warren and Laura Walton. From childhood, she made many lasting friendships and, according to lifelong friend Trish Hanley-Goodwin, was always focused on goals of learning more, contributing more and improving the world around her, and "made few wrong turns." Well, she certainly has done that: she graduated from the University of Maine with a degree in Nutrition Education, then a degree in Nursing from Johns Hopkins University, then a Masters in Women's Health Care Nursing from the University of Texas and further OB/GYN graduate work at Thomas Jefferson

University Medical College in Philadelphia, culminating, perhaps, with training in advanced Colposcopy.

Lorinda received the "Inspirations in Women's Health" Award in 2007. In 2005, she served as Officer in Charge of an Expeditionary Medical Force Clinic at Iraq's Balad Air Force Base and was the sole OB/GYN healthcare provider for the northern sector of operations. She currently teaches and provides routine and abnormal obstetrical and gynecological care at the Army's facilities at Fort Meade, Maryland and at Andrews Air Force Base all the while being an active member of the faculty at the National Naval Medical Center. Here is a woman who continues to push the boundaries of service to others. I understand she is now working as leadership in a field called "functional medicine," perhaps we will hear more about that someday.

Lorinda is Wayne's highest ranking service woman, and according to the Memorial Day Committee's crack researchers, she is second only to two other Maine women in active service. Welcome home, Lorinda, we are very proud of your achievements and contributions.

Farris Address

DON : honor Wayne's veterans who passed from us in the past year.

MC: July 28 last year marked the centennial of events that are considered the Start of the Great War. During our Memorial Day observance last year we heard voices raised from within the audience representing some of Wayne's 24 men who, over the next four years, would answer the call to protect and defend freedoms they may never have actually articulated. The upheaval in personal lives and the lives of their families and community were wrenching, and most lives were changed forever. These 24 served us faithfully and by the flags placed around our grounds, we honor them today.

In World War I, Wayne lost two sons: Benjamin Bradford and Leland Gordon. In World War II, Wayne lost three: Joseph Ford Berry, George E. Dodge, and Paul W. Manter. These lives are commemorated today by the five flowers planted at the Memorial Stone and by these five flags in front of us. We are grateful for their service.

To honor them please rise and remain standing for the remainder of the ceremony as the memorial wreath is cast into the waters of the Mill Pond by Peter Ault.

Sergeant , would you call the Wreath Detail?

[TAPS]

MC: As you go forward from this sacred time today, and amid all of the stresses in our world, let us salute our veterans. Please continue to pause with respect to remember those who fought, for those who gave their lives, and for those who willingly stand ready today to do the same when defense of freedom calls on them. We owe each of them the highest regard, respect, and honor, and especially, the assurance that their commitment to this nation's freedom will never be forgotten.

Pastor (benediction)

This concludes the Memorial Day Ceremony. Please travel safely and enjoy our days of freedoms.

Wayne Town Manager

From: Theresa Kerchner <tkerchner@yahoo.com>
Sent: Saturday, May 23, 2015 12:33 PM
To: Aaron Chrostowsky; Gary Kenny
Cc: Jane Davis; Leslie Burhoe; Tammy Birtwell; emeryfarm@gmail.com
Subject: Market opening day!

Hello Aaron and Gary,

With the first day of the Market behind us, we are happy to say that all went well for our seventh opening day.

Good turnout, fun to see the MCS runners coming through the Village

I talked to the on-duty sheriff for a few minutes as I was leaving.

Just after we had a short conversation a large truck lost a tire when it was passing through the Village.. No one was hurt, one mailbox knocked apart.. (my sense was the truck could have been going slower)

This reminded me that I think it would be ideal if we had some permanent signs on 133 on either side of the Village District with some wording like: Caution pedestrians or Slow Down pedestrians.

Is that possible?

Thanks for your good work for all of us in Wayne.

Theresa for the Wayne Farmers' Market Committee

To: Board of Selectmen

From: Aaron Chrostowsky, Town Manager

Re: Farmers Market safety

Date: 5/29/2015

The Farmers Market Committee has requested that the Town purchase several "Pedestrian Ahead" signs.

Please note the Town has attempted the following in an effort to reduce speed in the village for the farmers market:

- Cleared brush around signage to increase motorists visibility of signs coming into the village;
- Town regularly schedules and pays for the sheriff department to target traffic in the village center on farmers market days - next time on duty is June 6, 2015;
- Town has purchased cones with pedestrian crossing signs to be placed on the centerline of Rte. 133 and to place no parking zone cones to be placed on farmers market days;



The Town can work with the state and/ or purchase the new signs but I think they will work with limited success. I agreed with purchasing two "Pedestrian Ahead" signs.

Enforcement is key. And, the Town's limited sheriff budget line, we will likely run out of funds quickly.

I think we should discuss moving the farmers market on the other side of the mill pond. The Town can work with the market on signage.

Town News – June 2015

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

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

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

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

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

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

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	234,144.00	232,772.62	1,371.38	99.41
01 - Salaries	143,768.00	126,298.26	17,469.74	87.85
01 - Selectmen	7,162.00	4,774.80	2,387.20	66.67
05 - Town Manager	45,390.00	41,894.40	3,495.60	92.30
10 - Bookkeeper	0.00	600.00	-600.00	---
15 - Treasurer	3,000.00	2,000.00	1,000.00	66.67
20 - Tax Collector	20,050.00	19,423.66	626.34	96.88
25 - Town Clerk	21,216.00	20,613.91	602.09	97.16
30 - Office Clerk	1,000.00	0.00	1,000.00	0.00
35 - Meeting Clerk	1,179.00	22.67	1,156.33	1.92
70 - Med/Fica	7,573.00	6,787.75	785.25	89.63
75 - Health Insurance	31,905.00	29,680.17	2,224.83	93.03
80 - Retirement	4,430.00	0.00	4,430.00	0.00
81 - Income Protection plan	863.00	500.90	362.10	58.04
02 - Operating Expense	31,776.00	30,121.17	1,654.83	94.79
01 - Office Expense	4,000.00	5,320.26	-1,320.26	133.01
05 - Travel expenses	2,000.00	656.97	1,343.03	32.85
10 - Training Expense	4,000.00	1,556.00	2,444.00	38.90
15 - Maintenance and Repairs	1,000.00	1,465.91	-465.91	146.59
20 - Dues	4,826.00	4,973.00	-147.00	103.05
25 - Computer Repairs	2,000.00	1,055.90	944.10	52.80
30 - Computer Software	8,000.00	8,986.97	-986.97	112.34
35 - Website	750.00	750.00	0.00	100.00
40 - Town Report	1,000.00	0.00	1,000.00	0.00
45 - Sunshine Fund	200.00	124.95	75.05	62.48
50 - Tax Administration	4,000.00	5,231.21	-1,231.21	130.78
03 - Contractual	50,800.00	70,032.48	-19,232.48	137.86
01 - Legal Services	15,000.00	37,328.82	-22,328.82	248.86
05 - Audit Services	7,100.00	5,540.00	1,560.00	78.03
15 - Insurance	20,000.00	17,401.00	2,599.00	87.01
20 - Rent	6,700.00	6,656.00	44.00	99.34
25 - Copier lease	2,000.00	3,106.66	-1,106.66	155.33
05 - Utilities	2,800.00	2,338.04	461.96	83.50
01 - Telephone	2,800.00	2,338.04	461.96	83.50
65 - Unclassified	5,000.00	3,982.67	1,017.33	79.65
01 - Contigent	5,000.00	3,982.67	1,017.33	79.65
101 - Debt Service	99,000.00	37,944.00	61,056.00	38.33
15 - Debt Service	99,000.00	37,944.00	61,056.00	38.33
05 - North Wayne Road Bond	34,000.00	37,944.00	-3,944.00	111.60
15 - Old Winthrop Road Bond	65,000.00	0.00	65,000.00	0.00
102 - Elections & Hearings	3,938.00	618.31	3,319.69	15.70
01 - Salaries	1,938.00	360.00	1,578.00	18.58
41 - Elections clerk	1,800.00	360.00	1,440.00	20.00
70 - Med/Fica	138.00	0.00	138.00	0.00
02 - Operating Expense	2,000.00	258.31	1,741.69	12.92
01 - Office Expense	2,000.00	258.31	1,741.69	12.92
103 - General Assistance	5,000.00	1,384.76	3,615.24	27.70
10 - Social Services/Community Serv	5,000.00	1,384.76	3,615.24	27.70

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
103 - General Assistance CONT'D				
85 - General Assistance	5,000.00	1,384.76	3,615.24	27.70
104 - Fire Department	53,995.00	30,528.22	23,466.78	56.54
01 - Salaries	13,995.00	6,459.00	7,536.00	46.15
50 - Chief Officers stipends	6,000.00	3,999.96	2,000.04	66.67
52 - Firefighter stipends	7,000.00	2,000.00	5,000.00	28.57
70 - Med/Fica	995.00	459.04	535.96	46.13
02 - Operating Expense	40,000.00	24,069.22	15,930.78	60.17
60 - Fire Dept Operations	22,000.00	21,263.22	736.78	96.65
61 - Fire Communications	4,000.00	2,806.00	1,194.00	70.15
62 - Fire Capital	14,000.00	0.00	14,000.00	0.00
105 - Assessing	19,700.00	18,533.26	1,166.74	94.08
03 - Contractual	19,700.00	18,533.26	1,166.74	94.08
30 - Assessing/Mapping	14,000.00	12,833.26	1,166.74	91.67
35 - Quarterly review	5,700.00	5,700.00	0.00	100.00
106 - Animal Control	5,130.00	4,043.52	1,086.48	78.82
01 - Salaries	3,230.00	2,153.00	1,077.00	66.66
55 - Animal control officer	3,000.00	2,000.00	1,000.00	66.67
70 - Med/Fica	230.00	153.00	77.00	66.52
10 - Social Services/Community Serv	1,900.00	1,890.52	9.48	99.50
90 - Humane Society	1,900.00	1,890.52	9.48	99.50
107 - Code Enforcement	13,514.00	12,722.34	791.66	94.14
01 - Salaries	12,514.00	11,751.84	762.16	93.91
56 - Code Enforcement Officer	11,625.00	10,916.64	708.36	93.91
70 - Med/Fica	889.00	835.20	53.80	93.95
65 - Unclassified	1,000.00	970.50	29.50	97.05
30 - Ordinance & Mapping	1,000.00	970.50	29.50	97.05
108 - Public Safety	31,362.00	30,329.58	1,032.42	96.71
03 - Contractual	25,362.00	23,949.19	1,412.81	94.43
40 - Ambulance	9,512.00	9,512.00	0.00	100.00
45 - Sheriff Dept	4,000.00	4,000.00	0.00	100.00
50 - PSAP Dispatching	11,850.00	10,437.19	1,412.81	88.08
05 - Utilities	6,000.00	6,380.39	-380.39	106.34
20 - Street lights	6,000.00	6,380.39	-380.39	106.34
109 - Roads	318,853.00	303,924.24	14,928.76	95.32
03 - Contractual	160,603.00	157,627.24	2,975.76	98.15
55 - Parking lot Plowing	3,100.00	3,250.00	-150.00	104.84
60 - Road Plowing	152,503.00	153,236.60	-733.60	100.48
75 - Roadside mowing	4,000.00	1,140.64	2,859.36	28.52
80 - Landfill mowing	1,000.00	0.00	1,000.00	0.00
05 - Utilities	500.00	513.28	-13.28	102.66
05 - Electricity	500.00	513.28	-13.28	102.66
25 - ROADS	157,750.00	145,783.72	11,966.28	92.41
01 - Roads Administration	2,000.00	6,134.12	-4,134.12	306.71
05 - Brush/Tree removal	15,000.00	16,531.00	-1,531.00	110.21
10 - Calcium chloride	9,000.00	7,746.61	1,253.39	86.07

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
15 - Sweeping	4,000.00	0.00	4,000.00	0.00
20 - Patching	5,000.00	3,439.75	1,560.25	68.80
30 - Signs	3,000.00	2,368.89	631.11	78.96
35 - Painting	750.00	900.00	-150.00	120.00
40 - Culverts	20,000.00	9,227.12	10,772.88	46.14
45 - Gravel	20,000.00	27,212.33	-7,212.33	136.06
46 - Winter salt	21,000.00	16,194.04	4,805.96	77.11
55 - Crack sealing	2,000.00	3,100.00	-1,100.00	155.00
70 - Grading	15,000.00	5,934.00	9,066.00	39.56
75 - Ditching	40,000.00	46,893.86	-6,893.86	117.23
80 - Catch Basin	1,000.00	102.00	898.00	10.20
110 - Transfer Station	110,959.00	105,146.63	5,812.37	94.76
02 - Operating Expense	4,000.00	3,427.25	572.75	85.68
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - Backhoe rental/Transfer station	3,000.00	3,427.25	-427.25	114.24
03 - Contractual	106,959.00	101,719.38	5,239.62	95.10
65 - Transfer Station	106,959.00	101,719.38	5,239.62	95.10
111 - Outside Agencies	20,320.00	19,720.00	600.00	97.05
10 - Social Services/Community Serv	20,320.00	19,720.00	600.00	97.05
01 - Library	6,000.00	6,000.00	0.00	100.00
10 - Archival board	600.00	0.00	600.00	0.00
15 - Messenger	1,200.00	1,200.00	0.00	100.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Community Action	3,300.00	3,300.00	0.00	100.00
30 - Senior Spectrum	1,004.00	1,004.00	0.00	100.00
35 - Hospice	1,000.00	1,000.00	0.00	100.00
45 - Public Broadcasting	100.00	100.00	0.00	100.00
50 - Kennebec Mental health	1,600.00	1,600.00	0.00	100.00
60 - Red Cross	1,200.00	1,200.00	0.00	100.00
65 - Crisis Spport	416.00	416.00	0.00	100.00
94 - Winthrop Food Pantry	400.00	400.00	0.00	100.00
112 - Recreation	23,000.00	20,246.03	2,753.97	88.03
02 - Operating Expense	4,300.00	4,300.00	0.00	100.00
90 - Ladd Operational expenses	4,300.00	4,300.00	0.00	100.00
03 - Contractual	5,350.00	5,419.03	-69.03	101.29
70 - Park Mowing	2,150.00	2,177.85	-27.85	101.30
71 - Ladd Mowing	3,200.00	3,241.18	-41.18	101.29
10 - Social Services/Community Serv	8,350.00	8,350.00	0.00	100.00
91 - Kennebec Land Trust	250.00	250.00	0.00	100.00
92 - Friends of Cobbossee Watershe	1,300.00	1,300.00	0.00	100.00
93 - Memorial Day	300.00	300.00	0.00	100.00
96 - Athletic League	500.00	500.00	0.00	100.00
97 - Andro Lake Improve Corp	1,500.00	1,500.00	0.00	100.00
98 - Andro Yacht club	500.00	500.00	0.00	100.00
99 - 30 Mile Watashed	4,000.00	4,000.00	0.00	100.00
65 - Unclassified	5,000.00	2,177.00	2,823.00	43.54
25 - Lake Protection	5,000.00	2,177.00	2,823.00	43.54

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
113 - Land and Buildings CONT'D				
113 - Land and Buildings	1,500.00	1,413.37	86.63	94.22
02 - Operating Expense	600.00	501.80	98.20	83.63
15 - Maintenance and Repairs	0.00	51.34	-51.34	----
95 - NW Schoolhouse	200.00	121.14	78.86	60.57
96 - NW Building	200.00	189.88	10.12	94.94
97 - Town House	200.00	139.44	60.56	69.72
03 - Contractual	900.00	911.57	-11.57	101.29
72 - Historic Property Mowing	900.00	911.57	-11.57	101.29
114 - Capital Reserves transfers	188,500.00	188,500.00	0.00	100.00
52 - CAPITAL RESERVE	188,500.00	188,500.00	0.00	100.00
02 - Fire Equipment	5,000.00	5,000.00	0.00	100.00
05 - Fire Truck	70,000.00	70,000.00	0.00	100.00
30 - Cemetery Stone Cleaning Fund	2,500.00	2,500.00	0.00	100.00
45 - Land and Buildings	10,000.00	10,000.00	0.00	100.00
50 - Road Recon. & Pav. Project	60,000.00	60,000.00	0.00	100.00
65 - Town Hall Building	15,000.00	15,000.00	0.00	100.00
70 - Village Improvement Projects	5,000.00	5,000.00	0.00	100.00
75 - Technology Replacement Plan	3,000.00	3,000.00	0.00	100.00
80 - GIS Mapping Project	18,000.00	18,000.00	0.00	100.00
115 - School RSU #38	1,774,654.00	1,781,310.00	-6,656.00	100.38
60 - INTER GOVERNMENT	1,774,654.00	1,781,310.00	-6,656.00	100.38
15 - RSU #38	1,774,654.00	1,781,310.00	-6,656.00	100.38
116 - County Tax	197,225.98	197,225.98	0.00	100.00
60 - INTER GOVERNMENT	197,225.98	197,225.98	0.00	100.00
20 - Kennebec County Tax	179,882.30	179,882.30	0.00	100.00
21 - six month budget instl 5yr pay	17,343.68	17,343.68	0.00	100.00
117 - Cobbossee Watershed District	2,233.00	2,233.00	0.00	100.00
60 - INTER GOVERNMENT	2,233.00	2,233.00	0.00	100.00
25 - Cobbossee Watershed District	2,233.00	2,233.00	0.00	100.00
118 - Overlay	21,336.90	6,258.13	15,078.77	29.33
60 - INTER GOVERNMENT	21,336.90	6,258.13	15,078.77	29.33
30 - Overlay	21,336.90	6,258.13	15,078.77	29.33
Final Totals	3,124,364.88	2,994,853.99	129,510.89	95.85

Revenue Summary Report

Fund: 1
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	3,025,872.94	2,901,522.65	124,350.29	95.89
01 - Banking Interest	1,000.00	1,297.20	-297.20	129.72
03 - Lien costs	2,000.00	5,539.45	-3,539.45	276.97
04 - Interest on taxes	10,000.00	11,554.18	-1,554.18	115.54
05 - MV Agent fees	4,000.00	3,932.00	68.00	98.30
06 - IFW Agent fees	500.00	543.25	-43.25	108.65
07 - Motor Vehicle excise	200,000.00	201,289.49	-1,289.49	100.64
08 - Boat Excise	2,000.00	3,174.20	-1,174.20	158.71
09 - Vitals	250.00	529.00	-279.00	211.60
10 - Cash Short/ Over	0.00	4.00	-4.00	----
13 - Cable TV Franchise	4,300.00	4,108.78	191.22	95.55
14 - Misc revenue	10,000.00	-637.95	10,637.95	-6.38
15 - Surplus	150,000.00	0.00	150,000.00	0.00
20 - Insurance Dividends/Reimburse	0.00	1,031.00	-1,031.00	----
21 - State revenue sharing	44,079.00	42,661.16	1,417.84	96.78
25 - Tax Commitment	2,597,743.94	2,597,744.07	-0.13	100.00
26 - Supplemental Taxes	0.00	14,967.23	-14,967.23	----
27 - Payment in Lieu of Taxes	0.00	200.00	-200.00	----
28 - Tax Acquired Property Sale Pro	0.00	13,585.59	-13,585.59	----
103 - General Assistance	2,500.00	144.50	2,355.50	5.78
01 - GA Reimbursement	2,500.00	144.50	2,355.50	5.78
104 - Fire Department	0.00	74.00	-74.00	----
01 - Burning Permit	0.00	74.00	-74.00	----
105 - Assessing	30,949.94	31,097.42	-147.48	100.48
01 - Tree Growth	4,000.00	3,739.42	260.58	93.49
02 - Homestead Exemption	26,009.70	25,858.00	151.70	99.42
03 - Veteran reimbursement	900.00	1,460.00	-560.00	162.22
04 - BETE Reimbursement	40.24	40.00	0.24	99.40
106 - Animal Control	750.00	732.00	18.00	97.60
01 - Dog fees	750.00	732.00	18.00	97.60
107 - Code Enforcement	1,000.00	2,041.00	-1,041.00	204.10
01 - Building permits	1,000.00	2,040.00	-1,040.00	204.00
02 - Yard Sale Permit	0.00	1.00	-1.00	----
109 - Roads	33,292.00	30,532.00	2,760.00	91.71
01 - Local Road Assist Program	33,292.00	30,532.00	2,760.00	91.71
110 - Transfer Station	30,000.00	0.00	30,000.00	0.00
15 - Transfer from Cap. Reserve Fnd	30,000.00	0.00	30,000.00	0.00
119 - Snowmobile	0.00	589.18	-589.18	----
01 - State Reimbursement	0.00	589.18	-589.18	----
Final Totals	3,124,364.88	2,966,732.75	157,632.13	94.95

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net	
		Debits	Credits	Net		
General Fund	0.00	16,551,187.11	16,850,187.11	-0.00	2,928.73	2,928.73
Assets	1,194,117.66	7,439,924.93	7,302,570.57	137,354.36	0.00	1,331,472.02
100-00 Cash / Checking	1,035,201.10	3,863,254.29	3,744,677.62	118,576.67	0.00	1,153,777.77
110-00 Debit Card Account-Androscogg	2,030.92	0.00	0.00	0.00	0.00	2,030.92
110-01 Cash Drawers	400.00	0.00	0.00	0.00	0.00	400.00
110-03 Andro Savings 1600191314	242,867.27	0.00	0.00	0.00	0.00	242,867.27
116-00 NSF CHECK	0.00	762.41	752.41	10.00	0.00	10.00
121-00 PAYROLL TAXES RECEIVABLE	0.00	1,431.57	0.00	1,431.57	0.00	1,431.57
150-05 2005 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00
150-08 2008 Real Estate Taxes	0.00	1,263.96	1,263.96	0.00	0.00	0.00
150-09 2009 Real Estate Taxes	0.00	1,003.46	1,003.46	0.00	0.00	0.00
150-11 2011 Real Estate Taxes	0.00	5,589.70	3,455.20	2,134.50	0.00	2,134.50
150-12 2012 Real Estate Taxes	5,636.89	1,499.14	1,466.76	32.38	0.00	5,669.27
150-13 2013 Real Estate Taxes	132,625.27	4,858.42	137,422.91	-132,564.49	0.00	60.78
150-14 2014 Real Estate Taxes	-2,519.78	2,597,531.92	2,462,086.66	135,445.26	0.00	132,925.48
150-15 2015 Real Estate Taxes	0.00	0.00	3,725.48	-3,725.48	0.00	-3,725.48
155-04 2004 pp Taxes	4,088.36	0.00	2,820.00	-2,820.00	0.00	1,268.36
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	0.00	168.81
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	0.00	250.19
155-07 2007 pp Taxes	261.03	0.00	0.00	0.00	0.00	261.03
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	0.00	421.05
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	0.00	554.20
155-10 2010 pp Taxes	880.67	0.00	0.00	0.00	0.00	880.67
155-11 2011 pp Taxes	1,822.39	0.00	317.64	-317.64	0.00	1,504.75
155-12 2012 pp Taxes	1,999.33	0.00	237.81	-237.81	0.00	1,761.52
155-13 2013 pp Taxes	2,154.17	0.00	0.07	-0.07	0.00	2,154.10
155-14 2014 pp Taxes	-23.24	10,465.69	4,359.73	6,105.96	0.00	6,082.72
155-15 2015 Taxes-p	0.00	0.00	0.04	-0.04	0.00	-0.04
160-09 2009 Liens	5,411.87	0.00	0.00	0.00	0.00	5,411.87
160-10 2010 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-11 2011Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-12 2012 Liens	49,917.60	3,489.00	53,427.11	-49,938.11	0.00	-20.51
160-13 2013 Liens	0.00	83,320.19	32,060.60	51,259.59	0.00	51,259.59
165-00 Write off	0.00	1,376.90	0.00	1,376.90	0.00	1,376.90
199-02 Due to/from Ladd Rec	-13,238.54	91,807.07	87,612.22	4,194.85	0.00	-9,043.69
199-03 Due to/from Special Revenues	-19,092.60	12,441.54	4,047.16	8,394.38	0.00	-10,698.22
199-04 Due to/from Capital Projects	-268,563.39	758,096.98	751,973.73	6,123.25	0.00	-262,440.14
199-05 Due to/from Trust Funds	-359.05	1,732.69	9,860.00	-8,127.31	0.00	-8,486.36
Liabilities	171,208.02	147,969.05	154,528.70	6,559.65	-2,928.73	174,838.94
310-01 BMW	1,118.80	80,258.07	82,682.02	2,423.95	-2,107.25	1,435.50
310-03 State Vital Fees	0.00	52.80	116.00	63.20	0.00	63.20
310-15 IFW	0.00	11,867.50	16,601.10	4,733.60	0.00	4,733.60
310-30 Dog License State	0.00	1,554.00	915.00	-639.00	0.00	-639.00
310-35 State Plumbing Fee 25%	625.00	295.00	773.75	478.75	0.00	1,103.75
310-36 DEP Plumbing Fee \$15.00	60.00	135.00	105.00	-30.00	0.00	30.00
320-00 Accounts Payable	0.00	0.00	0.00	0.00	-821.48	-821.48
320-05 LPI Plumbing Fee 75%	580.00	2,820.00	2,321.25	-498.75	0.00	81.25
330-10 Federal withholding	0.00	19,269.98	19,269.98	0.00	0.00	0.00
330-15 Fica withholding	0.00	16,806.40	16,806.40	0.00	0.00	0.00
330-20 Medicare withholding	0.00	3,930.70	3,930.70	0.00	0.00	0.00
330-25 State withholding	0.00	4,932.40	4,932.40	0.00	0.00	0.00

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net	
		Debits	Credits	Net		
1 - General Fund CONT'D						
330-31 Vision Withholding	0.00	0.00	0.00	0.00	0.00	
330-40 Retirement withholding	0.00	1,324.42	1,324.42	0.00	0.00	
330-50 MMEHT with holding	0.00	4,722.78	4,750.68	27.90	27.90	
400-00 Deferred Tax Revenues	168,824.22	0.00	0.00	0.00	168,824.22	
Fund Balance	1,022,909.64	8,963,293.13	9,094,087.84	130,794.71	0.00	1,153,704.35
500-00 Expense control	0.00	2,942,225.96	3,230,646.54	288,420.58	0.00	288,420.58
510-00 Revenue control	0.00	3,436,890.17	3,279,264.30	-157,625.87	0.00	-157,625.87
520-00 Undesignated fund balance	1,022,909.64	2,584,177.00	2,584,177.00	0.00	0.00	1,022,909.64
2 - Ladd Rec Operations	0.00	179,419.29	179,419.29	0.00	0.00	0.00
Assets	13,238.54	87,612.22	91,807.07	-4,194.85	0.00	9,043.69
199-01 Due to/from	13,238.54	87,612.22	91,807.07	-4,194.85	0.00	9,043.69
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	13,238.54	91,807.07	87,612.22	-4,194.85	0.00	9,043.69
500-00 Expense Control	0.00	88,272.07	4,782.21	-83,489.86	0.00	-83,489.86
510-00 Revenue Control	0.00	3,535.00	82,830.01	79,295.01	0.00	79,295.01
520-00 Fund Balance	13,238.54	0.00	0.00	0.00	0.00	13,238.54
3 - Special Revenues	0.00	42,564.72	42,564.72	0.00	0.00	0.00
Assets	20,338.17	4,047.16	12,441.54	-8,394.38	0.00	11,943.79
120-01 No. Wayne School House KSB	1,245.57	0.00	0.00	0.00	0.00	1,245.57
199-01 Due to/from	19,092.60	4,047.16	12,441.54	-8,394.38	0.00	10,698.22
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	20,338.17	38,517.56	30,123.18	-8,394.38	0.00	11,943.79
500-00 Expense Control	0.00	14,545.08	0.00	-14,545.08	0.00	-14,545.08
510-00 Revenue Control	0.00	550.00	27,038.87	26,488.87	0.00	26,488.87
521-00 Fire Ponds	1,633.00	1,633.00	0.00	-1,633.00	0.00	0.00
522-00 Comp Plan	125.00	125.00	0.00	-125.00	0.00	0.00
523-00 Perambulation	966.00	966.00	0.00	-966.00	0.00	0.00
524-00 ADA Compliance	1,450.00	1,450.00	0.00	-1,450.00	0.00	0.00
525-00 Animal Control	2,244.00	2,244.00	0.00	-2,244.00	0.00	0.00
526-00 Pandemic	5,000.00	5,000.00	0.00	-5,000.00	0.00	0.00
527-00 Conservation	812.00	812.00	0.00	-812.00	0.00	0.00
528-00 Snowmobile	0.00	0.00	0.00	0.00	0.00	0.00
529-00 Wayne Rescue	200.00	200.00	0.00	-200.00	0.00	0.00
530-00 Municipal Building	800.00	800.00	0.00	-800.00	0.00	0.00
531-00 Farmers Market	1,063.52	1,063.52	0.00	-1,063.52	0.00	0.00
532-00 Wayne History Project	3,973.42	3,973.42	0.00	-3,973.42	0.00	0.00
533-00 Andro Lake Improvements	875.54	875.54	0.00	-875.54	0.00	0.00
534-00 TOWN BOAT LAUNCH	-3,084.31	0.00	3,084.31	3,084.31	0.00	0.00
535-00 Soccer	1,714.93	1,714.93	0.00	-1,714.93	0.00	0.00
536-00 Softball	468.82	468.82	0.00	-468.82	0.00	0.00

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
Special Revenues CONT'D					
537-00 Baseball	285.68	285.68	0.00	-285.68	0.00
538-00 Cemetery Lot Sales	550.00	550.00	0.00	-550.00	0.00
539-00 Community Directory	15.00	15.00	0.00	-15.00	0.00
540-00 No. Wayne School House	1,245.57	1,245.57	0.00	-1,245.57	0.00
Capital Reserves					
	0.00	2,023,070.38	2,023,070.38	0.00	0.00
Assets	512,999.67	751,973.73	986,690.27	-234,716.54	0.00
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFUCU - 24852-64	244,411.28	0.00	228,593.29	-228,593.29	15,817.99
199-01 Due to/from	268,563.39	751,973.73	758,096.98	-6,123.25	262,440.14
Liabilities	0.00	0.00	0.00	0.00	0.00
Fund Balance	512,999.67	1,271,096.65	1,036,380.11	-234,716.54	0.00
500-00 Expense Control	0.00	758,096.98	351.87	-757,745.11	-757,745.11
510-00 Revenue Control	0.00	0.00	1,036,028.24	1,036,028.24	1,036,028.24
520-00 Fund Balance	0.00	0.00	0.00	0.00	0.00
521-00 Transfer Station	73,572.00	73,572.00	0.00	-73,572.00	0.00
522-00 Voting Machine	6,500.00	6,500.00	0.00	-6,500.00	0.00
523-00 Roads	2,515.64	2,515.64	0.00	-2,515.64	0.00
524-00 Fire Truck	284,685.99	284,685.99	0.00	-284,685.99	0.00
525-00 Sand Salt Shed	2,918.64	2,918.64	0.00	-2,918.64	0.00
526-00 Footbridge	3,767.44	3,767.44	0.00	-3,767.44	0.00
527-00 Paving	51,855.15	51,855.15	0.00	-51,855.15	0.00
529-00 Building maintenance	152.50	152.50	0.00	-152.50	0.00
530-00 Fire Station	1,591.74	1,591.74	0.00	-1,591.74	0.00
531-00 Lord Road Paving	30,410.48	30,410.48	0.00	-30,410.48	0.00
532-00 Hardscrabble Road	2,810.53	2,810.53	0.00	-2,810.53	0.00
533-00 Lovejoy Pond Dam	18,183.53	18,183.53	0.00	-18,183.53	0.00
534-00 Land/Building	6,836.03	6,836.03	0.00	-6,836.03	0.00
535-00 Cemetery Stone Cleaning	7,400.00	7,400.00	0.00	-7,400.00	0.00
536-00 Town Office	15,000.00	15,000.00	0.00	-15,000.00	0.00
537-00 Besse Road Chip Seal	4,800.00	4,800.00	0.00	-4,800.00	0.00
Trust Funds					
	0.00	11,592.69	11,592.69	0.00	0.00
Assets	66,919.65	9,860.00	1,732.69	8,127.31	0.00
101-00 Jaworski Andro 45107709	1,138.40	0.00	0.00	0.00	1,138.40
103-00 Ruth Lee Andro 45107645	8,461.03	0.00	0.00	0.00	8,461.03
104-00 Ladd Worthy Poor Andro 4510761	21,088.14	0.00	0.00	0.00	21,088.14
105-00 Ladd WAFUCU 25542-ID 00	25.11	0.00	0.00	0.00	25.11
106-00 Ladd WAFUCU 25542-ID 10	14,722.12	0.00	0.00	0.00	14,722.12
107-00 Ladd WAFUCU 25542-ID 64	21,125.80	0.00	0.00	0.00	21,125.80
199-01 Due to/from	359.05	9,860.00	1,732.69	8,127.31	8,486.36
Liabilities	0.00	0.00	0.00	0.00	0.00
Fund Balance	66,919.65	1,732.69	9,860.00	8,127.31	0.00
500-00 Expense Control	0.00	1,732.69	0.00	-1,732.69	-1,732.69

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----			Pending Activity	Balance Net
		Debits	Credits	Net		
Trust Funds CONTD						
510-00 Revenue Control	0.00	0.00	9,860.00	9,860.00	0.00	9,860.00
521-00 Jaworski Fund Balance	1,138.40	0.00	0.00	0.00	0.00	1,138.40
522-00 Ladd Recreation Capital FB	35,873.03	0.00	0.00	0.00	0.00	35,873.03
523-00 Ruth Lee FB	8,461.03	0.00	0.00	0.00	0.00	8,461.03
524-00 Ladd Worthy Poor FB	21,447.19	0.00	0.00	0.00	0.00	21,447.19
Final Totals	0.00	18,807,834.19	18,807,834.19	0.00	2,928.73	2,928.73