

ANNUAL REPORT
TOWN OF WADE

Fiscal year ending January 31, 2020

Annual Town Meeting
March 24, 2020 - 7:00 P.M.

Town of Wade Office
6 Victoria Street

Town Officers for the Year 2019

Selectmen, Assessors & Overseers of the Poor

Dwayne Dow, Selectman	Term Expires 2020	207-455-4749
Andrew White, Selectman	Term Expires 2021	207-227-5244
Donna Turner, Selectman	Term Expires 2022	207-227-2663

Town Clerk & Registrar of Voters, Property Tax Collector & Treasurer, Motor Vehicle Registrations/Excise Tax

Town of Washburn 207-455-8485

Road Commissioners

Donna Turner – Dwayne Down – Andrew White

Director of MSAD #45

Jeremiah McIntosh – Term Expires 2022

Constables: Donna Turner, Dwayne Dow, Andrew White

Library Director: Heidi Silver

Animal Control Officer: David Rhinebolt - 207-852-7527

Fire Warden: Bill Sargent – 207-455-4007

Dedication



Douglas Allan Everett

12-1-1957 to 01-16-2020

The loss of Doug Everett at the Highway Garage was a huge blow to our little town.

He was a very hard, dedicated worker, always doing whatever was asked of him without ever questioning anything. He very seldom took a day off and never called in sick. He always just wanted to make sure he had the roads taken care of no matter what the weather was coming his way.

He could always just be counted on to get the job done and done right.

He will be greatly missed by very many!

In Memory



Janet Lee Pignatiello

6-28-1966

to

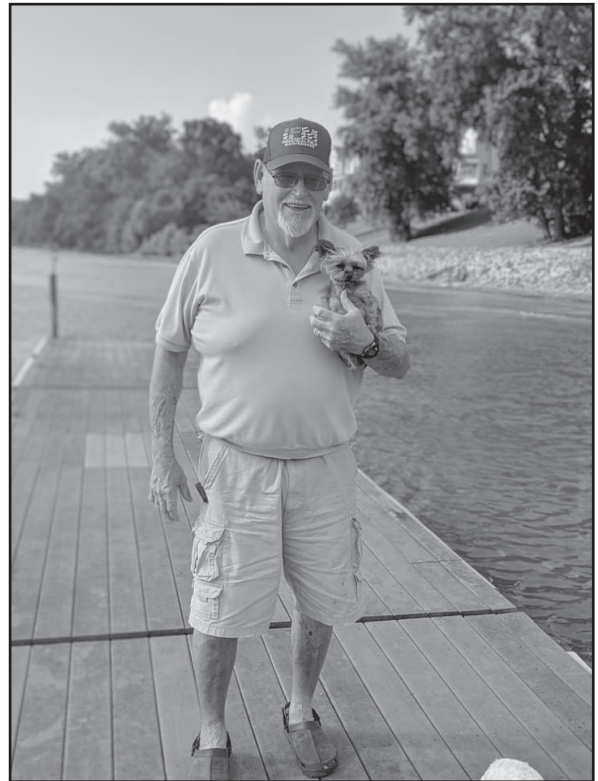
4-16-2019

John Clark Oldmixon

8-1-1946

to

11-18-2019



Motor Vehicle Registrations

Motor Vehicle Registrations are still being done at the Washburn Town Office. The Town of Washburn issues the Town of Wade a check weekly for all excise tax collected. Remember, you need to have proof of insurance and your mileage when re-registering your vehicle. Any new vehicles must have excise tax paid at Washburn before you go to Motor Vehicle Office in Caribou.

Dogs

State of Maine Law requires that ALL dogs, six months of age and older must be licensed in the town where the dog owner resides. This license must be obtained annually. The fee for the male/female dog is \$11.00 and a neutered/spayed male/female is \$6.00. A current rabies immunization record and a neutered/spayed certificate, if applicable must be presented.

All dogs must be licensed by January 31st or be subject to a late fee of \$25.00

Dates to Remember

April 1, 2020	Deadline to file Tax Exemptions (Veterans, Homestead, Blind) if you do not currently have one on file.
Nov. 1, 2020	Interest starts on 2020 Property Taxes
Jan. 31, 2021	Final day to register your dog before late fees begin. Final day to pay property taxes before the Town books close.

Property Taxes

Please notify the Town office prior to **April 1, 2020** if a building has been burned or torn down or has been moved. If the information has not been relayed to the town prior to that date you will be charged for it on your 2020 tax bill. Our tax year runs April 1st to March 31st of the following year. Requests for changes in assessments must also be requested before **April 1st, 2020**.

Building Permits

Remember, if you are planning to build or add on to an existing structure you need a building permit. There is no charge for it but we do need to have one on file. Applications may be picked up at the Washburn Town Office. Building permits are also necessary when placing an Amish building on premises as well.

Tax Club

Tax Club Payments will start when you get your tax bill. You will receive a form to fill out and return. Payments will run from August thru June (11 months). As long as you make your monthly payments you will not be charged any interest and your name will not be in the book if not paid by January 31.

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

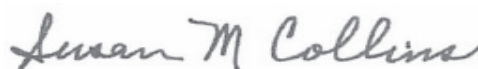
Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

December 23, 2019

Dear Residents of Wade,

Thank you for the opportunity to serve again as your State Senator. It is a true honor to represent you, your family, and our area in the Legislature.

This session, my colleagues elected me to serve as President of the Maine Senate. In this new role, one of my first acts was to change the seating in the Senate Chamber so that Democrats and Republicans would now sit side-by-side together. I knew that if we wanted to accomplish great things for our state, we would need to work together to do so.

This past year, my colleagues and I successfully took on Big Pharma and won. We passed a reform package to lower the outrageous costs of prescription drugs while also improving reimbursements for rural hospitals in our state. I was also proud to sponsor a new law that will allow for a potato processing facility to be built in the town of Washburn. This law will create new jobs and spur investment in Aroostook County while promoting Maine produce. Lastly, we passed a budget that doesn't raise taxes and actually provides \$130 million in property tax relief.

This is only a small sampling of some of the things we were able to accomplish last session. As always, I know there is more work to do to make Maine a great place to live. I promise to continue that fight when the next legislative session begins in January.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. You can also go to www.troyjackson.org to find out more about what I am working on in Augusta or sign up for my newsletter.

Sincerely,

A handwritten signature in black ink, appearing to read "Troy Jackson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Troy Jackson
Senate District 1

United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear friends,

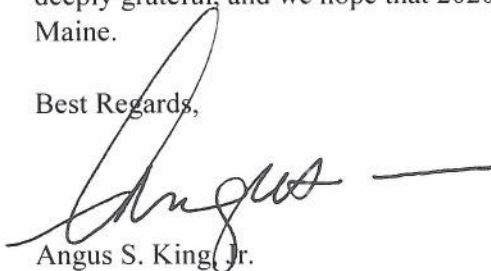
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

HOUSE OF REPRESENTATIVES

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

Dustin Michael White

P.O. Box 1654
Presque Isle, ME 04769
Cell Phone: (207) 227-8756
Dustin.White@legislature.maine.gov

Dear friends and neighbors of Wade,

It is indeed an honor to serve as your State Representative for House District 146. I know the importance of representing our district, and I continue to be encouraged by those who have reached out to me for various needs or concerns that I can assist with at the state level. I urge all residents to continue to stay engaged and informed as we try to do what's right to improve our lives and the lives of our neighbors.

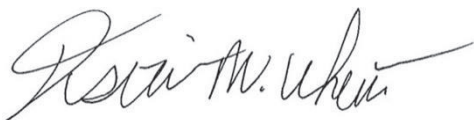
A highlight from the last regular legislative session saw over 300,000 qualified Maine homeowners receive checks for a minimum of \$100 through the Homestead Exemption. While these checks are a good step in the right direction, I continue to believe both property taxes and income taxes should be lower. That will help all Maine families grow and prosper.

As we work toward adjournment of the second regular session, I'm enjoying my role serving on the Transportation Committee. I will continue to work hard at making our roads and bridges a priority, because transportation is vital in all of our lives. A well-built and well maintained infrastructure is key to economic growth for our state and I want to ensure our district is well represented with that in mind.

I continue to send weekly updates via e-mail and Facebook throughout the year regarding current state and legislative news. If you wish to receive these updates, please contact me by phone at 207-287-1440 or by email at Dustin.White@legislature.maine.gov

Again, thank you for the opportunity to serve you in the Maine House of Representatives.

Sincerely,



Representative Dustin M. White

Washington Office
1223 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

A handwritten signature in black ink that reads "Jared Golden".

Jared Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767¹⁰

INDEPENDENT AUDITOR'S REPORT

To the Selectmen of the
Town of Wade, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wade, Maine as of and for the year ended January 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wade, Maine, as of January 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wade, Maine's basic financial statements as a whole. The supplementary schedules for the year ended January 31, 2020, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 supplementary schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 18, 2020, on our consideration of the Town of Wade, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Town of Wade, Maine's internal control over financial reporting and compliance.

Davis, Gates & Alward CPA's

Presque Isle, Maine

February 18, 2020

TOWN OF WADE, MAINE

GOVERNMENT WIDE STATEMENT OF NET POSITION
JANUARY 31, 2020

	<u>Governmental Activities</u>
<i>Assets</i>	
<i>Current assets</i>	
Cash	\$ 232,449
Taxes receivable, net of allowance for uncollectibles	50,043
Tax Liens	10,166
<i>Non-current capital assets</i>	
Tax acquired property	13,377
Nondepreciable Land	16,388
Property, plant and equipment, net of accumulated depreciation	578,750
	<u>\$ 901,173</u>
<i>Liabilities</i>	
<i>Current</i>	
Accrued items	\$ 90
Current portion of long-term debt	5,389
<i>Non-current</i>	
Notes payable	46,652
	<u>52,131</u>
<i>Net Position</i>	
<i>Net Investment in capital assets</i>	543,097
<i>Unrestricted</i>	305,945
	849,042
	<u>\$ 901,173</u>

TOWN OF WADE, MAINE

GOVERNMENT WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2020

Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental activities					
Education	\$ (189,764)	-	-	-	\$ (189,764)
County tax	(22,984)	-	-	-	(22,984)
Administration	(46,286)	-	-	-	(46,286)
Public safety	(8,632)	-	-	-	(8,632)
Recreation	(1,093)	-	-	-	(1,093)
Highways	(110,228)	-	14,764	-	(95,464)
Depreciation	(55,775)	-	-	-	(55,775)
Outside requests	(2,305)	-	-	-	(2,305)
Interest on long term debt	(2,909)	-	-	-	(2,909)
Total expenses	<u>\$ (439,976)</u>	<u>-</u>	<u>\$ 14,764</u>	<u>-</u>	<u>(425,212)</u>
General revenues					
Tax revenues					345,136
Intergovernmental revenues					70,906
Interest income					2,856
Other revenues					1,564
Total revenues					<u>420,462</u>
Change in net position					(4,750)
Net position - February 1					853,792
Net position - January 31					<u>\$ 849,042</u>

See accompanying independent auditor's report
and notes to financial statements

TOWN OF WADE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2020

	<u>General Fund</u>
<i>Assets</i>	
Cash	\$ 232,449
Uncollected taxes, net of allowance for uncollectible	50,043
Tax liens	10,166
Tax aquired property	13,377
	<u>\$ 306,035</u>
<i>Liabilities</i>	
Accrued items	\$ 90
Unearned property tax revenues	30,267
	<u>30,357</u>
<i>Fund Balance:</i>	
Non-spendable	13,377
Assigned fund balance	119,552
Unassigned fund balance	142,749
Total fund balance	<u>275,678</u>
	<u>\$ 306,035</u>
<i>Total fund equity as noted above:</i>	\$ 275,678
 <i>Amounts reported for governmental activities in the statement are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation and related debt:	543,097
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the fund statements.	
Unearned property tax revenue	30,267
<i>Total net position of governmental activities:</i>	<u>\$ 849,042</u>

TOWN OF WADE, MAINE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2020

	General Fund
<i>Sources of financial resources</i>	
Tax revenues	\$ 345,136
Intergovernmental revenues	85,670
Interest income	2,856
Other revenues	1,564
	<u>435,226</u>
<i>Uses of financial resources</i>	
Expenditures	
Education	189,764
County tax	22,984
Administration	46,286
Public safety	8,632
Recreation	1,093
Highways	110,228
Outside requests	2,305
Debt service	7,500
	<u>388,792</u>
<i>Excess of revenues and other resources over expenditures and other uses</i>	46,434
Fund Balance - February 1	229,244
Fund Balance - January 31	<u>\$ 275,678</u>

*See accompanying independent auditor's report
and notes to financial statements*

TOWN OF WADE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2020

Net changes in fund balances - all governmental funds (page 6)	\$ 46,434
Amounts reported for governmental activities in the Statement of Activities are different because:	
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	4,591
Depreciation expense	(55,775)
Change in net position of governmental activities (page 4)	<u>\$ (4,750)</u>

1. SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Wade, Maine was incorporated in 1913 under the laws of the State of Maine. The Town operates under a selectmen-manager form of government and provides the following services: public safety, public works, health and social services, education, public improvements, planning and zoning and general administrative services.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The financial statements of the Town consist of all funds of the Town and government entities that are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The Town has no entities that are controlled or dependent on the Town.

Government-wide and Fund financial statements

The government-wide financial statements (i.e. statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town (the primary government) and its component units. For the most part, the effect of inter-fund activity has been removed from these financial statements. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate statements are provided for government funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Measurement Focus / Basis of Accounting / Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency funds, a fiduciary fund type, have no measurement focus. Revenues, except for property taxes, are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

NOTES TO FINANCIAL STATEMENTS (cont'd)

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the period or soon enough thereafter to pay liabilities of the current period. For this purpose the government considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures, other than principal and interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. Principal and interest on general long-term debt is recognized when due and certain compensated absences and claims and judgments are recognized when the obligations are due and payable.

The revenues susceptible to accrual are property taxes and interest income. All other governmental fund revenues are recognized when received and are recognized as revenue at that time.

The Town reports the following major governmental funds”

The *general fund* is the Town’s main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program, 2) operating or capital grants and contributions, and 3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Budgets

An operating budget is adopted each year for the general fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Deposits and investments

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

State statutes authorize the Town to invest in obligations of the U.S. government, its agencies and instrumentalities, certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions, mutual funds and repurchase agreements.

Compensated Absences

Town employees are granted vacation and sick leave in varying amounts. Vacation is intended to be taken within the year earned. Unused vacation is transferred to the next year. Accumulated sick leave is not payable to an employee upon voluntary termination or retirement. The liability for accumulated sick and vacation pay is not material in relation to the financial statements and has not been accrued in the financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Capital Assets

Capital assets, not including infrastructure assets, purchased or acquired with an original cost of \$3,000 or more are reported at historical cost or estimated historical cost if actual historical is not available. Infrastructure assets capitalized have an original cost of \$5,000 or more. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Repairs and maintenance are recorded as expenses.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives. Estimated useful lives are as follows:

Buildings	20-50 years
Infrastructure	15-20 years
Equipment	5-15 years

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Non-spendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Selectmen (the Town's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Net Position

Net position represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expense. Actual results could differ from these estimates.

2. DEPOSITS AND INVESTMENTS

Custodial credit risk: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a policy with respect to custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

As of January 31, 2020, the Town's deposits totaled \$232,360 none of which was exposed to custodial credit risk at year-end.

3. PROPERTY TAX

Property taxes are levied as of April 1 and are used to finance the operations of the Town for the fiscal budget year beginning February 1. Taxes were committed for collection on July 31st and are due and payable on or before October 31st. In accordance with Maine law, taxes not collected within eight months following the date of commitment are secured by liens. Property tax revenues are recognized in the fiscal year for which the items have been levied. This policy is believed to be in conformity with the policy of other local governments in Maine. Property taxes for the fiscal year ended January 31, 2020, \$307,255, were assessed at a rate of 20 mils on the dollar on a total taxable valuation of \$15,362,745.

The Town has adopted the standard established by GASB-33 regarding the recognition of property taxes. The criteria for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the period or expected to be collected shortly thereafter to pay current period after year-end. Accordingly, a liability has been reported on the combined balance sheet for the taxes considered collectible but not available for current liabilities of \$30,267.

TOWN OF WADE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

4. GENERAL FUND ASSIGNED BALANCES

Capital reserve accounts have been established by the Town Selectmen to set aside funds designated for subsequent years disbursements. These funds can only be used for their intended purpose. Balances are as follow:

Assigned fund balance:				
Equipment reserve		\$	27,437	
Ministerial school			51,507	
Ministerial school			20,883	
Wood harvest reserve			9,739	
Building rent			8,460	
Cemetery fund			1,526	
		\$	<u>119,552</u>	

5. LEGAL DEBT LIMIT

In accordance with Title 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specific purposes in excess of 15 percent of the state valuation of such municipality. At January 31, 2020, the Town was in compliance with these regulations.

6. PROPERTY AND EQUIPMENT

	Balance <u>February 1</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>January 31</u>
<i>Asset:</i>				
Buildings and improvements	\$ 215,893	\$ -	\$ -	\$ 215,893
Trucks/equipment	392,927	-	-	392,927
Infrastructure	<u>588,466</u>	-	-	<u>588,466</u>
	<u>1,197,286</u>	-	-	<u>1,197,286</u>
<i>Accumulated depreciation</i>				
Buildings and improvements	69,814	4,074	-	73,888
Trucks/equipment	323,318	12,470	-	335,788
Infrastructure	<u>169,629</u>	<u>39,231</u>	-	<u>208,860</u>
	<u>562,761</u>	<u>55,775</u>	-	<u>618,536</u>
Net book value	<u>\$ 634,525</u>	<u>\$ (55,775)</u>	<u>\$ -</u>	<u>\$ 578,750</u>

7. CONTINGENCIES

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At **June 30, 2018**, the Town's share was approximately:

	Outstanding Debt	Town's share	Total share
M.S.A.D. No. 45	\$ 486,523	15.08%	\$ 73,368

TOWN OF WADE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

8. LONG-TERM DEBT

	Balance February 1	Debt Issued	Debt Retired	Balance January 31
4.5% note payable in monthly installments of \$623.56 principal and interest through 2031 secured by real estate.	\$ 56,632	\$ -	\$ (4,591)	\$ 52,041
Maturates:	Principle	Interest	Total	
2021	\$ 4,802	\$ 2,680	\$ 7,482	
2022	5,022	2,460	7,482	
2023	5,253	2,229	7,482	
2024	5,494	1,988	7,482	
2025	5,747	1,735	7,482	
2026-2031	25,723	4,492	30,215	
	\$ 52,041	\$ 15,584	\$ 67,625	

9. RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The Town participates in the Maine Municipals Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker’s compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker’s compensation coverage. The Town’s agreement with the Fund provides that the fund will be self-sustaining through commercial company’s reinsurance contracts, individual stop loss coverage for member Town’s for claims in excess of \$400,000 with an excess limit of \$2,000,000. There have been no significant changes in insurance coverage during the past year.

The Town also is a member of the Maine Municipal Association – Property and Casualty Pool (“Pool”). As with the Fund above, the Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided after the deductible is met, to \$26,000,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to \$1,000,000.

10. EXPENDITURES OVER BUDGET

There were no expenditures that were significantly over budget.

11. TAX ABATEMENTS

Tax abatements are authorized by the Town governance. Abatements can included current year as well as prior year taxes. There are several reasons for abating taxes including an error in assessing, a request by a taxpayer or taxes that management feels are no longer collectible. Abatements for the f/y/e January 31, 2020 totaled \$7.

12. SUBSEQUENT EVENTS REVIEW

Management has evaluated subsequent events for the period February 1, 2020 through February 18, 2020 for any possible disclosures. None were needed. This is not however, when the financial statements were issued.

TOWN OF WADE, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JANUARY 31, 2020

	Budget			Actual	Variance Favorable (Unfavorable)
	Original	Adjustments	Final		
Revenues					
Tax revenues					
Commitment	\$ 299,989	\$ -	\$ 299,989	\$ 307,397	\$ 7,408
Supplemental tax	-	-	-	-	-
Abatements / discounts	(3,800)	-	(3,800)	(3,730)	70
Excise	40,000	-	40,000	41,469	1,469
Intergovernmental revenues					
Revenue sharing	20,000	-	20,000	21,153	1,153
U.R.I.P funds	14,352	-	14,352	14,764	412
Homestead exemption	20,776	-	20,776	21,133	357
Veterans' exemption	-	-	-	358	358
Tree growth	26,000	-	26,000	28,262	2,262
Interest income	2,000	-	2,000	2,856	856
Other revenues	1,000	-	1,000	1,564	564
Total revenues	<u>420,317</u>	<u>-</u>	<u>420,317</u>	<u>435,226</u>	<u>14,909</u>
Expenditures					
Education	189,765	-	189,765	189,764	1
County tax	22,984	-	22,984	22,984	-
Administration	47,700	-	47,700	46,286	1,414
General assistance	250	-	250	-	250
Public safety	8,719	-	8,719	8,632	87
Recreation	1,093	-	1,093	1,093	-
Highways	167,600	-	167,600	110,228	57,372
Highway capital purchases	15,000	-	15,000	-	15,000
Outside requests	2,306	-	2,306	2,305	1
Debt service					
Principal	4,591	-	4,591	4,591	-
Interest	2,909	-	2,909	2,909	-
	<u>462,917</u>	<u>-</u>	<u>462,917</u>	<u>388,792</u>	<u>74,125</u>
Change in Fund Balance	<u>\$ (42,600)</u>	<u>\$ -</u>	<u>\$ (42,600)</u>	<u>46,434</u>	<u>\$ 89,034</u>
Fund Balance - February 1				<u>229,244</u>	
Fund Balance - January 31				<u>\$ 275,678</u>	

TOWN OF WADE, MAINE

**SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JANUARY 31, 2020**

	Balance February 1	Appropriation	Receipts	Disbursements	Transfers	Balance January 31
Assigned fund balance						
Equipment reserve account	\$ 12,437	\$ 15,000	-	-	-	\$ 27,437
Ministerial school fund	51,507	-	-	-	-	51,507
Ministerial school fund	20,883	-	-	-	-	20,883
Wood harvest	9,739	-	-	-	-	9,739
Building rent	8,460	-	-	-	-	8,460
Cemetery Fund	1,526	-	-	-	-	1,526
	<u>\$ 104,552</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,552</u>

2017 Unpaid Taxes				2019 Unpaid Taxes			
Acct	Name	Tax		Acct	Name	Tax	
57	Faulkner, Pauline A.	735.30	**	123	Marchant, Brian C.	872.00	
80	Hill, Shane & Stephanie	602.30	*	139	McIntosh, Matthew	5,310.60	
151	Page, D. Gregory & Allison J.	50.29	**	135	McIntosh, Jeremiah	358.00	*
	Total	1387.89		136	McIntosh, Jeremiah	188.00	*
	* Paid After Books Closed			137	McIntosh, Jeremiah	2,180.00	*
	**Balance Remaining			149	Ozio, Claudia	727.74	
Amounts do not include Interest & Lien Costs				151	Page, D. Gregory & Allison J.	698.00	
				167	Rossignol, David & Heidi	856.00	
2018 Unpaid Taxes				194	Sullivan, Christopher	705.59	
Acct	Name	Tax		182	Tarbox, Rodney	349.98	
19	Bussell, Catherine	1,818.00			Total	41132.28	
34	Colbath, Julie & Stephen	272.28			* Paid After Books Closed		
221	Cunningham, Sheldon & Sandi	1,904.00			**Balance Remaining		
54	Elliot, James & Hannah	61.05					
57	Faulkner, Pauline A.	774.00					
80	Hill, Shane & Stephanie	634.00					
84	Holmes, Alan S. & Gary H.	1,130.00					
93	Johnson, et al,, Robert	382.19					
153	Kittila, John H	974.00					
213	Maynard, Michael	140.81					
151	Page, D. Gregory & Allison J.	698.00					
	Total	8,788.33					
2019 Unpaid Taxes				Tax Acquired Property			
Acct	Name	Tax			Kimball	989.06	
7	Bell, Justin R.P.	2,530.00			Muzzy	2133.30	
12	Boxwell, Randy & Kimberly	1,084.00	*		White	1254.00	
19	Bussell, Catherine	1,818.00			Total	4376.36	
60	Campbell, Robert and Jana	1,312.00					
29	Clapper, Karen	274.00					
32	Clark, Scott P.	6,102.40					
34	Colbath, Julie & Stephen	514.00					
221	Cunningham, Kevin R.	1,904.00					
218	Eldridge, James	146.00					
54	Elliott, James & Hannah	324.00					
56	Farley, Michael T. & Angela M.	754.00					
57	Faulkner, Pauline A.	774.00					
64	Gildert, Steven W. & Nancy L.	1,046.00					
76	Hallowell, Allan & Renee	693.97					
80	Hill, Shane & Stephanie	1,034.00					
83	Holmes, Alan	22.00					
84	Holmes, Alan S. & Gary H.	1,130.00					
85	Holmes, Gary L	1,034.00					
88	Howe Jr., George H & Karin E.	2,060.00	*				
87	Howe Jr., George	1,224.00	*				
92	James, Penny	408.00					
93	Johnson, et al,, Robert	398.00					
153	Kittila, John H	856.00					
213	Lausier, Jeffrey L	226.00					
121	Macek, David & Julia	1,130.00					
122	Marchant, Brian C.	88.00					

2019 Budget /Actual Summary

Appropriations	2019	Additions	Paid Out	Balance	%
Education	\$ 189,765.00		\$ 189,764.29	\$ 0.71	
County Tax	\$ 22,984.00		\$ 22,984.00	\$ -	
Paving		\$ 42,600.00			carryover to pave
Gardner Creek Project-Surplus				\$ -	
Highway Department	\$ 125,000.00	\$ 2,326.83	\$ 110,228.11	\$ 17,098.72	4598.72.00 to PE 12500. to pave
Town Expense	\$ 36,000.00		\$ 34,624.46	\$ 1,375.54	
Legal Fees	\$ -		\$ 817.00	\$ (817.00)	
General Assistance	\$ 250.00			\$ 250.00	
Fire Protection	\$ 5,464.00		\$ 5,464.00	\$ -	
Ambulance	\$ 3,255.00		\$ 3,168.12	\$ 86.88	
Purchase Equipment Fund	\$ 15,000.00		\$ 15,000.00	\$ -	
Library	\$ 437.00		\$ 437.00	\$ -	
F.I.C.A.	\$ 3,200.00		\$ 3,068.63	\$ 131.37	
Recreation Dept.	\$ 1,093.00		\$ 1,093.00	\$ -	
Discounts & Abatements	\$ 3,800.00		\$ 3,729.90	\$ 70.10	
Insurance	\$ 8,500.00		\$ 8,593.00	\$ (93.00)	
Aroostook Aging	\$ 200.00		\$ 200.00	\$ -	
Garage/Office Payment - Int./Prin.	\$ 7,500.00		\$ 7,500.00	\$ -	
ACAP	\$ 58.00		\$ 58.00	\$ -	
NMDC	\$ 524.00		\$ 523.91	\$ 0.09	
Humane Society	\$ 538.00		\$ 537.70	\$ 0.30	
Homeless Shelter	\$ 100.00		\$ 100.00	\$ -	
Soil & Water	\$ 50.00		\$ 50.00	\$ -	
Maine Veterans Cemetery	\$ 100.00		\$ 100.00	\$ -	
American Red Cross	\$ 100.00		\$ 100.00	\$ -	
Washburn August Fest	\$ 100.00		\$ 100.00	\$ -	
american Legion	\$ 100.00		\$ 100.00	\$ -	
Total Municipal	\$ 211,369.00				
Total Expenses with Cty & Educat	\$ 424,118.00	\$ 44,926.83	\$ 408,341.12	\$ 18,103.71	
Overlay	\$ 7,264.15			\$ (12,500.00)	Paving
Subtotal	\$ 431,382.15	\$ 431,382.15		\$ (4,598.72)	P.E. Fund
Allowable Deductions:		Actual	Difference	\$ 1,004.99	Surplus
Homestead Reimbursement	\$ (20,776.25)	\$ (21,133.00)	\$ 356.75		
Maine Revenue Sharing	\$ (20,000.00)	\$ (21,152.52)	\$ 1,152.52		
Sub Total	\$ (40,776.25)	\$ (42,285.52)	\$ 1,509.27		
Excise Tax	\$ (40,000.00)	\$ (41,469.02)	\$ 1,469.02		
Tree Growth Reimbursement	\$ (26,000.00)	\$ (28,262.24)	\$ 2,262.24		
LRAP	\$ (14,352.00)	\$ (14,764.00)	\$ 412.00		
Veteran's Exemption		\$ (358.00)	\$ 358.00		
Interest on Taxes/Lien Fees	\$ (3,000.00)	\$ (3,940.93)	\$ 940.93		
Deductions	\$ (83,352.00)	\$ (88,794.19)			
plus Homestead/ME. Rev	\$ (124,128.25)	\$ (131,079.71)			
Total Tax Commitment	\$ 307,253.90	\$ 300,302.44	\$ 6,951.46		

Washburn Memorial Library 2019 Annual Report to the Town of Washburn

Hours: Tuesday: 1-7; Wednesday – Friday: 10-4:30, Saturday: 9-12

Every corner of the Washburn Memorial Library is being used and enjoyed. The building provides space for the Girl Scouts to meet, the knitters from the Knitting Studio to knit, the toddlers to hear a story and do some crafts during Toddler Story Time, the elementary and high school students to come for a Saturday craft time, the book club to meet, the Summer Reading Program children to learn more about space, the first-time computer people to begin to feel comfortable with using a computer, and the Lego group to explore the amazing versatility of LEGO. The WML attendance in 2019 is estimated at over 4,500 visits. The **Barbara Porter Room** had over 700 people use that beautiful room this last year! You can visit our library website at www.washburnlibrary.com to keep current with what is happening at the library. Our Facebook page is also a great place to visit.

Library services are free and include high-speed Internet access, computer use, ILL(Interlibrary Loan), Maine Digital Library, iPads, community events, CloudLibrary with library card, Toddlers Story Time, HeritageQuest or Ancestry Library to explore your background, and OPAC (online public access catalog) to search for your favorite read or movie.

Ye Olde Book Shoppe became a source of revenue for the library through shoppers' generous donations. It is regularly open Tuesday evenings from 6 to 8 pm and anytime during the day that the library is open. The Board of Trustees has done a great job of keeping it updated and in order for your shopping pleasure. The money from the book store is going to a new children's area. The Saturday during August Festival saw over 60 people shopping.

The Lego grant provided the library with money to purchase enough Lego pieces to offer a Lego group for children from grades 4, 5, and 6. In cooperation with Marcie from the Rec center, this group enjoyed the adventure of LEGO. The group met for 6 weeks in the spring with 8 children participating. A big thank you to Marcie for heading up this project and also involving some high school students as volunteers and making this program a huge success. The United Way of Aroostook provided each student with a Lego set upon completion of the six weeks.

In preparation for the **Summer Reading Program** several of the elementary classes came to visit the library. SRP ran for 5 weeks with Emerson Turner and friends facilitating a weekly get together for those children participating. SRP revolved around space. Those who completed the program were eligible for some great prizes, a Nook, an iPad keyboard and an iPad cover. Eight children took part in this program.

In the fall all the lights were replaced with LED lights which have really brightened up the building. A heat pump was installed where the air conditioner was. Both of these projects will hopefully lower our electricity and heating bills. Jared Leadbetter from the State library came and installed a device that will count every time someone logs on to our WiFi. It will be a useful tool for reporting to the state and help the library continue to receive its WiFi connection.

Girl Scouts met 25 times during the year with an average of 6 girls attending. **Toddler Story Time** met 17 times with an average of 6 children attending. Thank you to Laura Hale and Courtney Howe for facilitating this program. **The Knitting Studio** began meeting Tuesday evenings with an initial group of 14 women and children. This group continues to meet weekly from 6 to 8pm. Come to knit, come to learn, come to share. **The book club** met during the winter months and disbanded in the summer from lack of interest. Mrs. Sines **1st grade class** has been coming monthly to the library since school started up again this fall. The students get to browse the library for books of their choice and have a story.

The library had 3,819 patron visits and 2,649 people who logged on to use the computers' internet. Weeding and inventory continue with 644 items added to the collection and 3,466 items deleted. The current number of items in the library are 17,202. During the year 2,478 items were checked out by the patrons.

This fall the board decided to change the hours the library was open. The new hours are at the top of the page. We have received our 501(c)(3) status which allows us to apply for some grants that otherwise we would be missing out on. Thank you to Jeremiah McIntosh for obtaining and supporting our 501(c)(3) status. The library will be applying for another Stephen King grant to help with getting the new childrens' area complete.

Thanks to the board and many, many volunteers who make the library a vital part of our community. Also a big thank you to WDHS's woodworking club for their work and continued support.

Respectfully submitted,

Lois Walton

Washburn Memorial Library Memorials 2019

In memory of **Joyce Fox** Birds and Blooms Magazine given by Rita Kingsbury.

In memory of **Jessie and Jeremy Fox** Tacky and the Emperor by Helen Lester, I Will Never Not Ever Eat a Tomato by Lauren Child and Beware of the Storybook Wolves by Lauren Child given by Rita Kingsbury.

In memory of **Dana McHatten** The Week-by-Week Vegetable Gardener's Handbook: Make the Most of Your Growing Season by Jennifer Kujawski and Preserving Summer's Bounty by Rodale Food Center given by Ellsworth and Dolores Woodman.

In memory of **Fred Clayton** The Power of Habit: Why We Do What We Do in Life and Business by Charles Duhigg given by Ellsworth and Dolores Woodman.

In memory of **Mrs. Frederick (Lila) Martin** Proof of Guilt , A Fine Summer's Day, A Question of Honor and A Pattern of Lies by Charles Todd given by Harold Marr.

In memory of **Bruce Turner** Car and Driver Magazine given by Burrell Luce.

In memory of **Gwen and Gordon McBurnie** gift to the memorial fund from Jeremy McBurnie.

In memory of **Eric Thibodeau** The Invisible String by Patrice Karst, I Miss You: A First Look at Death by Pat Thomas and When I'm With Jesus: For any Child with a Loved One in Heaven by Kimberly Rae given by Jackie O'Clair

In memory of **Eugene B. Brown Sr.**, a garden bench, given by Kay Brown, Gene & Londa Brown, Vicki & Deryle Sponberg, Cheryl & Winston Shenkle, Joanne & David Lavway, and Brenda Turner.

In memory of **Nada Theriault** Return to Moose River by Earl Brechlin given by Gene and Londa Brown.

In honor of **Courtney Howe** Hector and Hummingbird by Nicholas John Frith given by Lois Walton.

In memory of **Elizabeth Sines** Lifesize by Sophy Henn given by Sarah and Isaac Sines.

In memory of **Ellen Tarr**, Tales from a Not So Fabulous Life, Tales from a Not So Talented Pop Star, Tales from a Not So Graceful Ice Princess, Tales from a Not So Smart Know It All, Tales from a Not So Happy Heart Breaker, Tales from a Not So Glam TV Star, Tales from a Not So Happily Ever After, Tales from a Not So Dorky Drama Queen, Tales From a Not So Friendly Frenemy, and Tales from a Not So Happy Birthday by Rachel Renee Russell given by David and Nancy Tarr.

In memory of **Graydon "Buck" Buckingham**, monetary gift to the memorial fund from Kimberly and Shawn Cote and James R. Conant.

In memory of **Dale Rossignol** given by Falcia Rossignol :

The Complete Red Green Series 15 seasons

The Three Stooges Collection- Curly Classics, Spook Louder, All the World's a Stooge

Washburn Memorial Library Memorials 2019 Cont'd

The Three Stooges Collection 2- Three Smart Saps, Cops and Robbers, G.I. Stooze

Married with Children Seasons 1- 11

Buck

The Greater Glory

The Animal

The Road Fury Collection- Population Z, Cyber Vengeance, Steel Frontier, Defcon 2012, Delirium
Walk the Line

Return to Lonesome Dove

Airbud Spikes Back, Airbud Seventh Inning Stretch

Duck Dynasty Season One

Duck Dynasty Season Two

Guns- The Evolution of Fire Arms

Fantasy and Action 6 movies- Beastmaster, Beowulf, Dragon Quest, Midnight Chronicles, Merlin & the War of the Dragons, Warriors of Virtue

10 Action Movies

Treasure Raiders, Fast Track, Hellbinders, Universal Squadrons, Distortion, Recon, Payback, This Thing of Ours, Good Girl Bad Girl, Mad Bad

Fantasy Collection- Merlin the Return, the Sorcerer's Apprentice, Merlin's Apprentice, The Magic Sword

Fantasy Pack- Merlin & The War of the Dragons, King Arthur- the Young Warlord, the Excalibur Kid, Sword of Lancelot

Law Abiding Citizen

Tom Clancy's Netforce, Terminal Countdown, Crash Dive, Hangmen, Code Name Dancer, The President's Plane is Missing, Infinite Justice, My Little Assassin, A Perfect Get Away

Rescue Adventures Collection- The Legend of Cougar Canyon, George!, Night of the Wolf, Poco: Little Dog Lost, Toby McTeague

Western Collection- Santana Killed Them All, Holy Water Joe, Buffalo Bill, Dig Your Grave: Santana is Coming, After Harvest

4 Family Classics- Lost in the Barrens, Rugged Gold, Pony Express Rider, Baker's Hawk

The Net

Touched

In memory of **Timothy Humphrey**, Surrender, New York, Killing Time and The Italian Secretary by Caleb Carr given by Jane Humphrey.

In memory of **Joyce Fox** Birds and Blooms Magazine given by Rita Kingsbury.

In memory of **Jessie and Jeremy Fox**, Read, Learn & Create—The Nature Craft Book by Clare Beaton, Backyard Birds (Field Guides for Young Naturalists by Karen Stray Nolting, National Geographic Kids Bird Guide of North America, Birdwatching for Kids by George H. Harrison and 100 Facts Birds by Jinny Johnson given by Rita Kingsbury.

In honor of **Shawn D. Nichols**, Nichols by Shawn D. Nichols given by Camille Charette Doebener.

In memory of **Doug Everett**, Where Do Diggers Sleep at Night? By Brianna Caplan Sayres and The Little Snowplow by Lora Koehler given by David and Tammi Easler.



Washburn Fire Department

1287 Main St
Washburn ME 04786

Nathan Allen

Fire Chief

207-540-3707

Nateallen58@hotmail.com

Gregg Sperry

Assistant Chief

207-554-7459

GCS@FWWebb.com

As Fire Chief of the Washburn Fire Department I am pleased to present this annual report on behalf of the members of the WFD who unwaveringly serve the residents of Washburn, Wade and Perham. Being a volunteer firefighter involves sacrifice and dedication to the training and mission - and we hold those who answer the call in the highest esteem.

After a tremendous amount of work, I am pleased that WFD will be able to offer the junior firefighter program. This program is an important key to attracting people into emergency services. Reaching out to people when they are young has long range effects. Encouraging youth to take part in the emergency services is extremely beneficial to the community. Some of the benefits include:

- ✓ Allowing youth to gain insight and interest in becoming long-term members of the emergency services
- ✓ Increasing awareness among youth about volunteering and supporting the fire and emergency services
- ✓ Providing the department with additional help in accomplishing tasks
- ✓ Instilling valuable life skills such as teamwork, responsibility, and cooperation in our youth
- ✓ Leadership development for America's youth - who are tomorrow's leaders
- ✓ Educating parents and mentors on the importance of encouraging volunteerism

The junior firefighter program gives our youth the chance to learn about local fire, rescue, and emergency medical services response organizations in a safe, controlled, educational, and fun way while providing Washburn Fire Department with an excellent recruitment mechanism.

Focusing on safety, Washburn Fire Department was able to upgrade 2 important pieces of equipment. The first one is a thermal imaging camera. The thermal cameras measure infrared radiation – a type of radiant energy that is invisible to the human eye, but detectable in the form of heat. The benefit of a thermal camera for fire protection lies in the ability to detect the temperature that occurs just before a fire starts and in identifying hidden hot spots.

The second piece of equipment is an MSA gas meter. The gas meter measures oxygen, carbon monoxide, hydrogen sulfide, and others with low explosive limits. Each of these chemicals is potentially dangerous to civilians and to our first responders. Monitoring is no longer an option; it is a safety requirement that protects citizens and firefighters.

A wonderful working relationship with the citizens of Washburn and with Town officials has continued to move the Washburn Fire Department forward. I cannot express my appreciation enough for every member of the Washburn Fire Department. The commitment and dedication each member shows is vital in keeping our community safe.

Nathan Allen

Washburn Fire Chief

Proudly Serving Since 1916

PARKS AND RECREATION DEPARTMENT

Another year has come and gone very quickly. Throughout the year there were a variety of programs that were offered.

During the winter months there was basketball for children in grades K-4. The children worked on their skills through a variety of different drills. The 5-6th grade basketball program consisted of a season full of games against surrounding communities. Both the girls and boys teams participated in the County Tournament, the boy's tournament was held in Caribou and the girls' tournament was held in Presque Isle.

A new program that started up in December is Friday Fun Day for children in grades 1-6, which is held at the Elementary School. Each Friday the children participated in an activity such as cross-country skiing, sledding, watching a movie, arts and crafts, and activities in the gym.

Another program that was offered was the Basketball Hot Shot competition. Thank you to Mrs. Gardiner for allowing me to hold the local competition in her Physical Education classes. The top three girls and boys in each age division competed in the regional competition that was held at the Caribou Wellness Center.

During the spring there was indoor soccer that was offered to children in grades K-8. There was also a Lego club for children in grades 4-6. The club met every Wednesday for six weeks at the library. Each week the children used their creativity to build things out of Legos.

During school vacations the children partake in a variety of field trips such as: bowling in either Presque Isle or Caribou, rollerskating at the Melody Roller Rink in Caribou, going to the movies at the Caribou Cinemas, swimming at Gentile Hall or the Limestone Pool, iceskating at the Forum, snow tubing at Big Rock, utilizing the inflatables at Caribou Wellness Center, and the trampoline park in Orono.

Our summer program staff consisted of Aidan Churchill, Caleb Thompson, Justin Davis and Kassie Farley. The programs that were offered were tee-ball, minor league baseball (coached by Nick Nadeau), major league baseball, arts and crafts, cooking, basketball, soccer, track and field and swim lessons at Gentile Hall. Every Friday during the seven week summer program the children had the opportunity to attend field trips. The trips that offered were: Playland Adventures in Bangor, Hartt Island in Fredericton, Kings Landing in Fredericton, Jellystone Park in Woodstock, Paradise Island in Grand Falls, Hiking at Nordic Heritage Center, and disc golf at Maple Ridge Disc Golf in Westfield.

During the fall there was soccer for grades K-6. Grades 1-2 and 3-4 program experience playing games against other communities such as Ashland, Easton and Mars Hill. The 5-6th traveling team participated in round robins each Saturday for six weeks and ended with the County Tournament which was held in Presque Isle.

To celebrate Halloween there was a Halloween Egg Hunt for children in grades K-3. They each brought a flashlight and a bag to put their eggs in. There were 1,000 eggs scattered around the soccer field and playground area.

During the holiday season there was ornament making at the Recreation Center. Each child had the opportunity to make four ornaments to give to either a family member or a friend. There were 40 children who participated in this program.

There is a very active senior citizen group. We meet once a month at the Recreation Center. We have had a variety of speakers or just get together to have lunch or breakfast. In August, we have made it a tradition to invite Easton and Ashland recreation departments for a barbeque at Thomas Brewer Park. There is a Bone Builders program which meets on Mondays and Thursdays from 10:00-11:00 September through May at the Recreation Center.

Respectfully Submitted
Marcie Barbarula
Recreation Director



Salmon Brook Historical Society of Washburn

Washburn, Maine 04786

November 2019

Dear Friends and Members of the Salmon Brook Historical Society,

Another successful year has gone by at the Benjamin Wilder House Museum and the Aroostook Agricultural Museum. We are grateful for the continued support of our communities, business leaders, members and friends for making it such a great season.

Our current officers are as follows: President - Larry Hallowell; Vice-President - James Reed; Secretary - Patty Reed; and Treasurers - Rita Kingsbury and Mavis Churchill. Serving on the Board of Directors are Bill White, Dennis Harris, and Wanita Hallowell.

We had at least 650 people visit the museums this year. Many were from private tours, including the Maine Agri-Women, Farm Credit East, and the Mars Hill senior citizens, as well as local schools. Students from Mapleton, Presque Isle and Washburn toured through the house and barn. It's always good to see young people sharing their excitement for their ancestors and how they lived.

In June Farm Credit East chose the museums for the United Way Volunteers for a Day project. Eleven volunteers worked for three and a half hours helping to clean the gardens, clean the Umphrey Room, sweep and dust in the barn, clean various rooms in the house, and scrape and paint some places on the outside of the house. They also removed the partitions and pictures in the Gallery to be cataloged for the Gallery Project. They did a wonderful job and we really appreciated their help.

Jill Fox created the "Northern Lights Over the County" 90"X102" raffle quilt. The winning ticket was drawn at our Annual Baked Bean Supper in September. Steve Sager of Caribou received the beautiful quilt.

The 7th Annual Quilt Show and Tea was again a great success and continues to be a major fund raiser for the museums. This year we set up temporary displays of Vintage Bridal dresses in the Gallery and a 1950s apron collection in the kitchen for the duration of the summer. Four of our photocopied scrapbooks were also available in the Gallery for the perusal of visitors. The show found the barn, house, and yard filled with a beautiful array of quilts, "just like walking through a rainbow", as one supporter described it. When examining the quilts in the barn, one had to look up to see quilts with stained-glassed patterns and some with patterns on both sides. There was an atmosphere of joy and remembrance throughout the day. This year potted plants were donated by Andrea Smith of Mapleton. Flowers and smaller plants came from Wanita Hallowell, Rita Kingsbury, Myrline Averill, and Tracy Whitten. Once again we had a successful Craft Sale as part of the event. A door prize of a ticket for next year's show was drawn for each session. Despite having to raise the price for tickets this year, attendance was full for each session. We are again so appreciative of the "Stitchin 'N' Givin" group for their many beautiful quilts which were on display and the volunteers who brought food and manned the event. Just a reminder that Quilt Show books are sold at the cost of \$30 which includes photos of quilts displayed. Let Rita Kingsbury know if you would like one. Next year's Quilt Show and Tea will be on August 2nd; so please mark it on your calendars. Tickets for the show will be available in the spring at the price of \$15 per person and can be purchased by contacting Wanita Hallowell at 863-398-0311 or Rita Kingsbury at 207-429-9359. We would love to see you there. We will have another Craft Sale then and would welcome any donations towards that sale.

This year the August Festival Committee was able to commission a scaled replica of the Vietnam Memorial to be placed on the soccer field behind the museum barn during the festivities. The museums were open from Wednesday to Sunday to accommodate visitors to the Wall and to encourage them to visit the Veterans Room. On Saturday, despite the rain, we had many visitors to the museums. The Vintage Wedding display continued to be a big draw.

The Harvest Baked Bean Supper, put on with the assistance of the Washburn Rotary Club and support of many local businesses and farmers, was held on September 14th. Door prizes were given out and several items were also raffled off. We are grateful for the help of town manager Donna Turner and her granddaughter Emerson Turner who helped to serve and clean up at the supper. We are also grateful for the support, hard work and time given by the Rotary Club members.

We continued our association with WAGM and "Grampa's Attic." Watch for segments on the Rosser and the Vintage Wedding display, among others, during the news or on WAGM's website.

Due to our successful fund raising efforts and generous contributions from supporters, we were able to: purchase more chairs for the barn to be used for events; scrape and paint the side of the house with the help of Farm Credit volunteers; purchase a dehumidifier for the basement; have McGlenn's Electric repair the wiring in the house; close up a window in the Veterans Room and in the barn; have Charlie Durost paint one side of the barn; install two new columns on the porch; have trees removed by Thompsons Tree Service with help from Country Farms Market. This past winter the flag pole out front broke in half and we opted to have the flag mounted to the house and removed the old pole base. The sign for the Salmon Brook Historical Society was moved to the front of the house.

Over the years we have received many donations to the museums. Our inventory lists thousands of items. In an effort to be able to rotate items and to better display hidden items in the barn and house, we are endeavoring to add a 28 foot addition to the back of the small barn currently housing the Veterans Room, Gallery and shed. This project will enable us to have space for storage allowing us to rotate inventory, have room for a library area for the scrapbooks and yearbooks, a designated place to display the Rosser and other equipment that should be under cover, to open up space in the barn where items are crowded and out of sight, and hopefully allow us to create a space specifically designated for future exhibits. We are hoping to finish this project next spring. We are in need of financial assistance towards this project and remind you that any contributions to Salmon Brook Historical Society are tax deductible.

We are grateful to those people who spend many hours helping at the museums and its grounds, supporting the events, giving tours, and assisting wherever they can. As always, we welcome more help to keep the museums up and running.

Respectfully submitted,



Patty Reed, Secretary
P.O. Box 71
Washburn, ME 04786

Warrant

Aroostook:

To Dwayne Dow, Constable of the Town of Wade, in the County of Aroostook and the State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Wade, in said County qualified by law to vote town affairs to meet at the **Wade Town Office located at 6 Victoria Street, Washburn, March 24, 2020, at 7:00 o'clock** in the evening to act on the following articles to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose all necessary town officers and set compensations of each for the ensuing year.

RECOMMENDED:

(a) Selectman - 3 Year Term - Compensation: \$1,000.00/Year.

(b) Assessors, Overseers of the Poor, Road Commissioners, Constables

Art. 3. To see what sum of money the Town will vote to raise and appropriate for Town Expense.

Recommended: \$39,000.00

Art. 4. To see what sum of money the Town will vote to raise and appropriate for General Assistance.

Recommended: \$250.00

Art. 5. To see what sum of money the Town will vote to raise and appropriate for Ambulance Subsidy to the City of Presque Isle.

Recommended: \$ 3,255.00 to the City of Presque Isle.

Art. 6. To see what sum of money the Town will vote to raise and appropriate for the Highway Department.

Recommended: \$127,000.00

2nd Recommendation: Any unused money to go to the Purchase Equipment Fund at the year end.

Art. 7. To see if the Town will vote to use \$55,100 of last year’s unspent Highway Department fund for this year for paving. (42,600 from the prior year \$12,500 from 2019.)

Recommended: To transfer \$55,100 to the Highway Department for Paving.

Art. 8. To see if the Town will vote to raise **\$7,204.00** and appropriate to the following organizations in the Town of Washburn.

Washburn Fire Department	5,628.00
Washburn Memorial Library	450.00
Washburn Recreation Department	1,126.00

Art. 9. To see what sum of money the Town will vote to raise to pay its part of Social Security for the Town Employees.

Recommended: \$3,600.00

Art. 10. To see what sum of money the Town will vote to raise and appropriate for Town Insurance to F.A. Peabody.,

Recommended: \$10,600.00

Art. 11. To see if the Town will vote to raise **\$15,000.00** to go to the Purchase Equipment Fund.

Recommended: \$15,000.00

Art. 12. To see if the Town will vote to raise and appropriate **\$3,800.00** to go towards Discounts and Abatements

Recommended: \$3,800.00

Art. 13. To see if the Town will vote to raise and appropriate **\$2,071.00** to support the following Aroostook County services:

Recommended:

Aroostook Area on Aging	200.00
Aroostook County Action Program	57.00
Central Aroostook Humane Society	538.00
Sister Mary O’Donnell Shelter	100.00
American Red Cross	100.00
Maine Veteran’s Cemetery	100.00

Washburn August Festival (Rotary Club)	200.00
NMDC	526.00
American Legion	100.00
Salmon Brook Historical Society	100.00
Central Aroostook Soil & Water Conservation	50.00

- Art. 14.** To see what time the Town will make taxes due and payable.
Recommended: Taxes be due and payable upon presentation of tax bill.
- Art. 15.** To see if the Town will authorize the Selectmen acting on behalf of the Town to borrow in anticipation of taxes if necessary.
- Art. 16.** To see what action the Town will take in regards to allowing a discount on taxes and charging interest on those taxes paid after a certain date.
Recommended: 2% discount on those paid within 30 days of presentation of bill and State of Maine Treasury Department Recommendation: Charging 9% on those paid after November 1.
- Art. 17.** To see if the Town will authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes, there upon and also property by the Town through tax liens.
- Art. 18.** To see if the Town will vote to authorize the Selectmen to spend an amount equal to 2/12ths of the 2021 budget from February 1, 2021 through March 31, 2021. This will allow the Town to operate during the two (2) months prior to the Annual Town Meeting.
- Art. 19.** Shall the Town vote to accept the categories of funds listed below as provided by the State of Maine Legislature:
(30-MRSA-5682) Amounts Unknown
Civil Emergency Funds Veterans Exemption Refund
State Tax Relief Tree Growth
LRAP State Aid to Education

State Revenue Sharing General Assistance
Administrative Block Grant Homestead Reimbursement
State Parks Sharing State/Federal Grants or Other Funds

- Art. 20.** To see if the Town will grant the Selectmen the authority to expend from the Purchase Equipment Fund.

- Art. 21.** Will the Town vote to raise \$7,500.00 to go towards the Building Payment. Interest and Principal.
Recommended: \$7,500.00

- Art. 24.** Will the Town vote to allow the Town Selectmen to accept any grant money received to use as specified in the grant.

Given under our hands at the Wade Town Office this day of February 25, 2020.

Selectman Andrew White

Selectman Donna Turner

Selectman Dwayne Dow

Attest: Beverly Turner
Town Clerk
Town of Wade

**Constables Return
State of Maine, County of Aroostook
March 17, 2020 Wade, Aroostook County, Maine**

Pursuant to within warrant to me directed, I have notified and warned the Inhabitants of the Town of Wade, qualified as herein expressed, to assemble at said time and place for purpose therein named by posting copies of said warrant at the Town Garage/Office, Washburn Town Office and White’s Service in said Town, being public places in said Town on the 17th day of March, in the year of our Lord, two thousand and twenty, the same being at least seven days before the meeting.

**A True Copy, Attest:
Constable of Wade, Maine
Dwayne Dow**

