

Annual Report

TOWN OF WADE

Fiscal Year Ending January 31, 2021

Annual Town Meeting

March 17, 2021 – 7:00 P.M.

Due to Covid

Annual Meeting will be held at the

Washburn District High School

(Please wear a mask)

TOWN OFFICERS FOR THE YEAR 2020

Selectmen, Assessors & Overseers of the Poor

Andrew White, Selectman	Term Expires 2021	207-227-5244
Donna Turner, Selectman	Term Expires 2022	207-227-2663
Dwayne Dow, Selectman	Term Expires 2023	207-455-4749

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

Town of Washburn 207-455-8485

Road Commissioners

Andrew White Donna Turner Dwayne Dow

Director of MSAD #45

Jeremiah McIntosh – Term Expires 2022

Constables:

Andrew White Donna Turner Dwayne Dow

Library Director: Heidi Silver

Animal Control Office: David Rhinebolt – 207-852-7527

Fire Warden: Bill Sargent – 207-455-4007

In Memory:

Glenna A. White

9-17-1923 to 3-17-2020



Motor Vehicle Registrations

Motor Vehicle Registration are 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 the 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, 2021	Deadline to file Tax Exemptions (Veterans, Homestead, Blind) if you do not currently have one on file. Deadline to notify of any buildings added or deleted from your property
November 1, 2021	Interest starts on 2021 Property Taxes
January 31, 2022	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, 2021 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 2021 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 2021.

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.

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 safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

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) 241-6767



Troy D. Jackson
President of the Senate

THE MAINE SENATE
129th Legislature

3 State House Station
Augusta, Maine 04333

December 30, 2020

Dear residents of Wade,

I am humbled by the opportunity to serve again as your State Senator. I am honored to represent your community and to be re-elected by my peers to serve as President of the Maine Senate — the first person from Aroostook County to serve in this position for two consecutive terms.

There is no doubt that the COVID-19 pandemic brought unexpected challenges to Mainers all across our state last year. Earlier this year, all four legislative leaders came together and agreed to temporarily adjourn the legislature after passing measures to support small businesses, Maine workers and the health and well-being of our people during this crisis. It was a tough decision, but we recognized the leadership the moment required.

During these trying times, so many Mainers came together to do what is right to get us through this crisis. As we begin the 130th Legislature, we need to continue to harness our best ideas and work across party lines, geographical differences and more to ensure our state comes through this period of our history stronger than we entered it.

As always, I know there is a long road ahead and 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 2021.

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 to sign up for my newsletter.

Sincerely,

A handwritten signature in black ink that reads "Troy Jackson".

Troy Jackson
Senate District 1

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

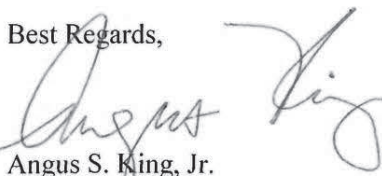
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

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

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:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

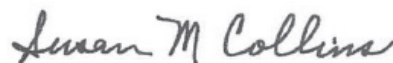
I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



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,

It has been a pleasure to serve the residents of House District #146 in the Maine Legislature and I am honored that you have entrusted me again with this responsibility. As you are well aware, these past nine months have brought unprecedented challenges to our country, the State of Maine, and to our communities.

I am often reminded of how fortunate we are to be residents in an area where values and trust are paramount. Friends and neighbors are looking out for each other while we continue to support those that need it most.

I was once again selected to serve on the Joint Standing Committee on Transportation. However, the most immediate work will be managing the impact of the impending \$255 million budget shortfall for the remaining six months of this fiscal year 2021. Hard economic choices will have to be made, and will continue to be made while we then develop the next biennium budget covering fiscal years 2022 and 2023.

I encourage you to actively participate in your state government. Meetings and hearings are now more accessible than ever by using the homepage of the Maine Legislature: **Legislature.Maine.Gov**. I also send a weekly email with current state news. If you'd like to receive these updates, please contact me at Dustin.White@legislature.maine.gov.

Again, thank you for the opportunity to continue to serve you in Augusta. Please stay safe and healthy as we begin a new year.

Sincerely,

A handwritten signature in cursive script that reads "Dustin M. White".

Representative Dustin M. White

District 146 Blaine, Castle Hill, Chapman, Mapleton, Mars Hill, Perham,
Wade, Washburn, Westfield and Woodland

Washburn Memorial Library 2020 Annual Report to the Town of Washburn

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

Website: <https://www.washburnlibrary.com>

The year started with the Knitting group and Girl Scouts meeting weekly in the Barbara Porter Room. Scott from Northern Business Products replaced our old copy/Fax machine with a more up to date version. I was busy with inventory and separating Legos. Don Hanson's after school group moved all the books we had packed away over to the museum in anticipation of Thrift books picking them up sometime in the summer. Courtney Howe was doing crafts with kids and adults once a month on Saturday mornings. The first grade class from the Elementary school came in on the last day in January for a story and learning how to make snowflakes. That class had plans of coming in once a month for stories and some kind of craft.

Library life was moving along with all of these plans for story times, craft times, knitting times, board meetings, summer reading programs centered around Maine's 200th birthday, etc. when the corona virus took over our lives. The library was closed to the public from March 16th until the beginning of June when Porch Pick Up started.

During that down time I attended weekly Zoom meetings hosted by Janet McKenney with the Maine State Library. There was weekly talk about how libraries were going to not be a spreader of the virus. Protocols for quarantining books were enacted and the circulation desk was moved to provide protection for the librarian and patrons. As we all waited to find out the seriousness of this pandemic and how it would affect the library business, the board was busy applying for and receiving another Stephen King Foundation grant to create a children's room downstairs. Thanks to Londa for her tireless efforts with this grant. Books have been ordered and received and cataloged for this new space. The new bookshelves are installed and just waiting for the children's books to be moved.

We did get an extension on the Lego grant. Hopefully the rest of the monies will be spent this next year and we will have some kind of Lego program in the future.

The Maine State Library received some relief monies that they shared with as many local libraries as wanted to take advantage of some of the money. This library has a subscription to Beanstack and Zoom for two years. Beanstack is an online program that allows patrons to sign up for reading challenges. It took the place of an in person summer reading program. We did have a few people take advantage of the challenges that this library offered for the summer.

We opened again the beginning of September for people to browse for books, use the computers, photocopy and FAX with the new restrictions for our space. Wear a mask, sanitize hands and keep your distance. Our building capacity was for 5 people at a time. We were able to maintain this service until after Thanksgiving when we went back to just Porch Pick Up.

During this time Facebook has become a great means of providing programming for our library. Courtney Howe did several story times and craft times and shared some recipes with our patrons. They have been all very well received. The numbers of views for all of the videos has been really very encouraging to all of the board. Nine videos featuring stories, Snail Brings the Mail had 199 views, Up Down had 525 views, Raccoon on the Moon had 427 views, Happy Birthday Maine had 68 views, The Maine Birthday Book had 114 views, Potato had 637 views, Pick a Pumpkin, Mrs. Miller had 343 views, Turkey Trouble had 523 views, and Love Behind the Mask had 474 views.

Courtney did seven weeks of flower making classes with views reaching 605. The beehive craft was viewed 364 times. The pumpkin craft was viewed 755 times and the ornaments craft was viewed 574 times. Thank you Courtney for being willing to do this for the community.

Thrift Books did pick up almost a ton of books which the board had boxed up and gotten onto two pallets. It was quite an adventure for Rita, Londa and Donna as FedEx came with an eighteen wheeler to load the books and wouldn't go up the driveway to the museum.

The Ye Olde Book Shoppe has been open a few times this year with moderate sales.

The Board of Trustees met several times through Zoom, with a few in person meetings always following the proper masking and distancing.

We received a grant from Bates College to purchase diversified books. Those books have been ordered and some have been cataloged. More to come.

The website has been invaluable during this time. It is there that you can access the card catalog to see what we have for books and other materials. I am always happy to help one in whatever way possible to get a good book into your hands.

Thank you to Adam for all that he does to keep this building operating properly. Thank you to Don Hanson's after school group for doing whatever was asked of them. Thank you to the teens who volunteered during the year. Thank you to those who donated books whether for the collection here at the library or for the book shop. Thank you to the board of trustees that keep this library a vital part of the community.

We look forward to the time when the doors will again be able to be open.

Respectfully submitted,

Lois Walton
Librarian

WASHBURN MEMORIAL LIBRARY MEMORIALS 2020

In memory of **John W. Laskey**, Muscle Cars given by Art and Charlotte Griffin.

In memory of **Calvin O'Clair**, memorial money for the children's room given by Jackie O'Clair.

In memory of **Eric Thibodeau**, Harry Potter and the Sorcerer's Stone Illustrated Edition and Harry Potter and the Chamber of Secrets Illustrated Edition given by Jackie O'Clair.

In memory of **Margaret Joyce Turner**, A Year in Flowers given by JoAnn Hubbard.

In memory of **Ruth Duncan**, memorial money for the children's room given by Constance Duncan and Betty McKenna, David and Nancy Tarr, Floyd F. Huston, Mavis Churchill, Gene and Londa Brown, Pat, Sue, Tyler and Elizabeth Boyd, Heidi Johnson Joshi, James and Lori McKeen, Donald and Janet Peary and Barbara Porter.

In memory of **Colleen (Meister) Blackstone**, Happy Birthday Maine given by Gene and Londa Brown.

In memory of **Bill Tactikos**, memorial money for the children's room given by Mark and Jackie Shaw.

In memory of **Gwendolyn McBurnie**, gift to the memorial fund given by Jeffrey McBurnie.

In memory of **Phyllis Blackstone**, Though None Go With Me given by Gene and Londa Brown.

In memory of **Leigh (Arnie) Devoe**, Reflections of a Maine Cop The Detective in the Dooryard given by Gene and Londa Brown.

In memory of **Arnie Devoe**, Bus Drivers given by Bob and Penny Miller.

In memory of **Eunice Carman**, Veterinarians given by Bob and Penny Miller.

In memory of **Skip Jardine**, gift to the memorial fund given by Harry and Odette Taylor.

In memory of **Tim Humphrey**, The Bear and the Fern, Scribble Stones, Sticks, Spots and I'm Not Just a Scribble given by Jane Humphrey.

In memory of **Ellen Tarr**, **Neal Flewelling** and **John Veeneman**, Here in the Garden given by Donald and Karen Flewelling.

In memory of **Dorothy Fernald** (daughter of Myrtle Smith), gift to the memorial fund given by Robert and Donna Umphrey.

In memory of **George Doody**, American Axe: The Tool That Shaped a Continent given by Dave and Joanne Lavway.

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

In memory of **Jessie and Jeremy Fox**, I Look Up To Michelle Obama, I Look Up To Oprah Winfrey, I Look Up To Misty Copeland, I Look Up To Serena Williams, I Look Up To Ruth Bader Ginsburg, A Backyard Birding Adventure: What's In Your Yard?, Backpack Explorer: Bird Watch: What Will You Find?, and Backpack Explorer: On the Nature Trail: What Will I Find? given by Rita Kingsbury.

In honor of **Washburn's Stitchin N Givin quilting group**, McCall's Quilting Magazine given by Rita Kingsbury.

In memory of **Earl "Skip" Bennett**, The Pioneer Homes of Caribou and The Old Photographs Series: Presque Isle, Caribou and New Sweden given by Mildred Bennett.

In memory of **Alton A. Bragg**, Quiet Water Maine given by Carroll and Warrena Bragg.

In memory of **Verdie Fox**, a memorial donation given by the Washburn Rotary Club.



WASHBURN FIRE DEPARTMENT

The Washburn Fire Department remains a leader in providing the highest level of fire service to citizens in the towns of Washburn, Wade, and Perham. The department has 19 volunteer firefighters, with over 70% trained to the firefighter I or firefighter II certification. Washburn operates six pieces of fire suppression apparatus plus one rescue truck equipped with the Jaws of Life; two brush trucks for wildland fire suppression; and, with the collaboration of the Washburn Snowmobile Club, the snowmobile and rescue toboggan - making our well-maintained trails safer for all users.

FIRE CHIEF

Nathan Allen
540-3707

EMAIL:
nateallen58@hotmail.com

EMERGENCY SERVICES

Washburn Fire Department provides a wide range of emergency services including fire suppression, hazardous materials response, water rescue, wild-land fire suppression, vehicle extrication, plus public assists and mutual aid to our surrounding communities. Washburn Fire Department also provides fire safety public education to all ages, which is the front line for keeping citizens safe.

STAND UP WHEN THE SIRENS CALL

It takes training, hard work, and courage to be amazing; but it can also be the most satisfying and rewarding thing you ever do. Becoming a volunteer firefighter, you will enjoy a sense of accomplishment, achievement, and pride knowing you made a difference.

Washburn Fire Department is always seeking men and women to join a rewarding obligation to their community. All of your training will be provided, and once your training is complete, you will be prepared to respond professionally as part of your community's first line of defense in a time of crisis.

If you feel the desire to serve your community, and want more information, please contact the Washburn Fire Chief.



Washburn Fire Department
1287 Main Street
Washburn, ME 04786

Nathan Allen

Fire Chief

207-540-3707

nateallen58@hotmail.com

Gregg Sperry

Assistant Chief

207-554-7459

GCS@FWWebb.com

From the Chief's Desk,

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. This past year has presented unique challenges which required collaboration, critical thinking, and innovation to deliver emergency services. During the early phases of the COVID-19 pandemic, we were challenged with many questions with little to no answers. With many unknowns, we as firefighters had to present every emergency call as a hazmat call.

Adversity is the normal working environment for firefighters. For hundreds of years, we have overcome difficulties through training, self-discipline, perseverance, and boundless dedication. The year of the "VID" is no different, and we ultimately prevailed. Below I have added a few ways Washburn Fire Department overcame these issues in the year of the "VID".

Training –

Training in the Year 2020 started out by playing "Hide and Go Seek" for toilet paper and we failed terribly. But we overcame this issue by cutting a paper towel roll into thirds, giving us 3 rolls of toilet paper.

Self-Discipline –

Zoom! Where firefighters learned where the mute button was and even - because we all were isolating at home - attending trainings on Zoom. Clothing was still required.

Perseverance –

When PPE is scarce, we as firefighters discovered two clear solo cups can be used as goggles, plastic saran wrap can be spun into gloves, trash bags can be made into surgical gowns, and new undergarments can be utilized as face masks.

Boundless Dedication -

While the year 2020 will go down in history for a virus that knew no geographic limits, I could not be prouder of the members of Washburn Fire Department. The boundless dedication of the men and women of Washburn Fire Department has written another chapter in our remarkable history, one that will be read with pride by future generations.

Hard work over the past several years put our department in a very strong position to meet these many challenges. We remain confident of our ability to meet the demands of serving the residents of Washburn, Wade and Perham. We must continue to monitor department staffing needs in order to ensure that we remain "Always Ready" to provide the level of service that our citizens have come to expect from the department. Washburn Fire Department will also continue to monitor and to prepare for the challenges of the future. We look forward to continuing our tradition of dedicated service to our community.

Nathan Allen

Washburn Fire Chief

Washburn Fire Department

Annual Fire Situation Report – Summary

Basic Incident Type Code And Description (FD1.21)	Total
111 - Building fire	11
113 - Cooking fire, confined to container	1
114 - Chimney or flue fire, confined to chimney or flue	3
116 - Fuel burner/boiler malfunction, fire confined	1
118 - Trash or rubbish fire, contained	2
131 - Passenger vehicle fire	2
141 - Forest, woods or wildland fire	1
142 - Brush or brush-and-grass mixture fire	1
160 - Special outside fire, other	1
1601 - Mulch fire	1
311 - Medical assist, assist EMS crew	14
321 - EMS call, excluding vehicle accident with injury	1
322 - Motor vehicle accident with injuries	3
324 - Motor vehicle accident with no injuries.	2
424 - Carbon monoxide incident	1
445 - Arcing, shorted electrical equipment	1
4511 - Tree down	1
5711 - Dispatch	1
6112 - Fire call-cancelled en route	1
651 - Smoke scare, odor of smoke	1
733 - Smoke detector activation due to malfunction	2
735 - Alarm system sounded due to malfunction	3
741 - Sprinkler activation, no fire - unintentional	1
742 - Extinguishing system activation	1
900 - Special type of incident, other	16
9001 - Training or testing	24
	Total: 97

PARKS AND RECREATION DEPARTMENT

This past year started out normal. There was a 5-6th grade boys basketball traveling team, the season was full of games against surrounding communities. Each Friday at the Elementary school we had a fun day which consisted of cross-country skiing, games in the gym, movies, arts and crafts, and sledding. During February vacation the children had the opportunity to go on various field trips such as; bounce houses at Caribou Wellness Center, Playtime Adventures in Caribou, sledding at Nordic Heritage Center and swimming at the indoor pool in Limestone.

There was a very active senior citizen group. We met once a month at the Recreation Center. Either I had a speaker come in or we would just get together to have lunch or breakfast. There was also a Bone Builders program who met on Mondays and Thursdays from 10:00-11:00.

In March when the pandemic started and school closed due to the pandemic, I was not able to offer the variety of programs which I usually do. During the summer I teamed up with the 21st Century after school program. I provided packets of activities for the children that they were able to do at home.

Once school started back up in August, I was able to offer soccer program for grades 1-4 which ran for five weeks. I have been offering arts and crafts and movies at the rec. center following CDC guidelines. During Harvest break, there were a variety of field trips that the children had the opportunity to attend. The field trips were: hiking haystack, leaf art at the Nordic Heritage Center, mini golf at Goughan's Farm, Corn maze at Goughan's Farm, and pumpkin decorating at Nordic Heritage Center.

This has been a challenging and frustrating year. Not being able to offer the programs that I usually do for the children and senior citizens has been discouraging. I am hoping that 2021 will hopefully go back to normal.

Respectfully Submitted

Marcie Barbarula

Recreation Director

Unpaid Property Taxes

2019 Unpaid Taxes		
--------------------------	--	--

19	Bussell, Catherine	\$1,818.00
60	Campbell, Robert & Jana	\$1,196.03
73	Hallowell, Allan & Renee	\$693.97
80	Hill, Shane & Stephanie	\$1,034.00
84	Holmes, Alan . & Gary H.	\$1,130.00
93	Johnson, et al, Robert	\$9.53 **
213	Lausier, Jeffrey L	\$226.00
151	Page, D. Gregory & Allison J	\$698.00
Total		\$6,805.53

* Paid After Books Closed

** Balance

2020 Unpaid Taxes		
--------------------------	--	--

5	Barresi Trust of 2019	\$1,325.76
7	Bell, Justin R.P.	\$2,521.13
12	Boxwell, Randy & Kimberly	\$1,020.90
19	Bussell, Catherine	\$1,782.43
60	Campbell, Robert and Jana	\$1,257.45
29	Clapper, Karen	\$284.28
32	Clark, Scott P.	\$5,853.58
34	Colbath, Julie & Stephen	\$533.28
221	Cunningham, Kevin R.	\$1,867.53
76	Hallowell, Allan & Renee	\$720.03
84	Holmes, Alan S. & Gary H.	\$1,068.63
85	Holmes, Steven A	\$1,072.78
92	James, Penny	\$423.30
93	Johnson, et al,, Robert	\$412.93
69	Kennedy, David	\$213.73
126	Kennedy, David	\$83.00
80	Kilcollins, Stephen W.	\$1,072.78
213	Lausier, Jeffrey L	\$234.48
123	Marchant, Brian C.	\$439.21
43	McCabe, Patrick	\$319.55
135	McIntosh, Jeremiah	\$371.43
136	McIntosh, Jeremiah	\$195.05
137	McIntosh, Jeremiah	\$2,261.75
147	Norton, Jeffery	\$151.48
151	Page, D. Gregory & Allison J.	\$620.43
167	Rossignol, David & Heidi	\$784.35
194	Sullivan, Christopher	\$873.58
182	Tarbox, Rodney	\$300.88
Total		\$28,065.71

*Paid after books closed

** Balance

Tax Acquired	
---------------------	--

White	\$1,254.00
Muzzy	\$2,133.30
Kimball	\$989.06
Faulkner - 2018	\$774.00
Faulkner - 2019	\$774.00
Faulkner - 2020	\$699.28
Total	\$6,623.64

INDEPENDENT AUDITOR'S REPORT

To the Select people of the
Town of Wade, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wade, Maine as of and for the year ended January 31, 2021, and the related notes to the financial statements, which collectively comprise the Town of Wade, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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, 2021, 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, the budgetary comparison schedule, the schedule of town's proportionate share of the pension liability and the schedule of town contributions, as listed in the table of contents, 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 States 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 statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2021, 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 the Town of Wade, Maine's internal control over financial reporting and compliance.

Davis, Gates & Alward CPA's

Davis, Gates & Alward CPA's

Presque Isle, Maine

February 22, 2021

TOWN OF WADE, MAINE

GOVERNMENT WIDE STATEMENT OF NET POSITION
JANUARY 31, 2021

	<u>Governmental Activities</u>
<i>Assets</i>	
<i>Current assets</i>	
Cash	\$ 230,574
Taxes receivable, net of allowance for uncollectibles	32,145
Tax Liens	8,476
<i>Non-current capital assets</i>	
Tax acquired property	13,377
Nondepreciable Land	16,388
Property, plant and equipment, net of accumulated depreciation	618,582
	<u>\$ 919,542</u>
<i>Liabilities</i>	
<i>Current</i>	
Accrued items	\$ 1,396
Current portion of long-term debt	17,417
<i>Non-current</i>	
Notes payable	60,228
	<u>79,041</u>
<i>Net Position</i>	
<i>Net Investment in capital assets</i>	557,325
<i>Unrestricted</i>	283,176
	<u>840,501</u>
	<u>\$ 919,542</u>

TOWN OF WADE, MAINE

GOVERNMENT WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2021

Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental activities					
Education	\$ (203,025)	\$ -	\$ -	\$ -	\$ (203,025)
County tax	(24,252)	-	-	-	(24,252)
Administration	(52,176)	-	-	-	(52,176)
Public safety	(8,747)	-	-	-	(8,747)
Recreation	(1,126)	-	-	-	(1,126)
Highways	(148,774)	-	13,796	-	(134,978)
Depreciation	(59,115)	-	-	-	(59,115)
Outside requests	(2,520)	-	-	-	(2,520)
Interest on long term debt	(3,259)	-	-	-	(3,259)
Total expenses	<u>\$ (502,994)</u>	<u>\$ -</u>	<u>\$ 13,796</u>	<u>\$ -</u>	<u>\$ (489,198)</u>
General revenues					
Tax revenues					351,054
Intergovernmental revenues					85,946
Interest income					3,965
Other revenues					39,692
Total revenues					<u>480,657</u>
Change in net position					(8,541)
Net position - February 1					<u>849,042</u>
Net position - January 31					<u>\$ 840,501</u>

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

TOWN OF WADE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2021

	General Fund
Assets	
Cash	\$ 230,574
Uncollected taxes, net of allowance for uncollectible	32,145
Tax liens	8,476
Tax acquired property	13,377
	\$ 284,572
Liabilities	
Due to other governments	\$ 1,396
Unearned property tax revenues	22,322
	23,718
Fund Balance:	
Non-spendable	13,377
Assigned fund balance	140,819
Unassigned fund balance	106,658
Total fund balance	260,854
	\$ 284,572
 Total fund equity as noted above:	 \$ 260,854
 Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation and related debt:	557,325
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	22,322
 Total net position of governmental activities:	 <u>\$ 840,501</u>

TOWN OF WADE, MAINE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2021

	General Fund
Revenues	
Tax revenues	\$ 358,999
Intergovernmental revenues	99,742
Interest income	3,965
Other revenues	39,692
	<u>502,398</u>
Expenditures	
Education	203,025
County tax	24,252
Administration	52,176
Public safety	8,747
Recreation	1,126
Highways	247,721
Outside requests	2,520
Debt service	12,655
	<u>552,222</u>
Change in fund balance	(49,824)
Other sources	
Proceeds from long-term borrowing	35,000
Net change in fund balance	<u>(14,824)</u>
Fund Balance - February 1	275,678
Fund Balance - January 31	<u>\$ 260,854</u>

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, 2021

Net changes in fund balances - all governmental funds (page 6) \$ (14,824)

Amounts reported for governmental activities in the Statement
of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount of capital assets recorded is as follows:

Equipment	59,500
Road improvements	39,447

Proceeds of long-term debt principal is an other financing source in the governmental funds, but the proceeds increases long-term liabilities in the Statement of Net Position (35,000)

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 9,396

Depreciation expense (59,115)
Change in unearned revenue (7,945)

Change in net position of governmental activities (page 4) \$ (8,541)

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.

NOTES TO FINANCIAL STATEMENTS (cont'd)

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, 2021, the Town's deposits totaled \$230,574 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, 2021, \$311,751, were assessed at a rate of 20.75 mills on the dollar on a total taxable valuation of \$15,024,132.

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 \$22,322.

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		\$	19,943	
Ministerial school			51,507	
Ministerial school			21,305	
Wood harvest reserve			38,078	
Building rent			8,460	
Cemetery fund			1,526	
		\$	<u>140,819</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, 2021, the Town was in compliance with these regulations.

6. PROPERTY AND EQUIPMENT

	Balance February 1	Additions	Deletions	Balance January 31
<i>Asset:</i>				
Buildings and improvements	\$ 215,893	\$ -	\$ -	\$ 215,893
Trucks/equipment	392,927	59,500	(49,000)	403,427
Infrastructure	588,466	39,447	-	627,913
	<u>1,197,286</u>	<u>98,947</u>	<u>(49,000)</u>	<u>1,247,233</u>
<i>Accumulated depreciation</i>				
Buildings and improvements	73,888	4,074	-	77,962
Trucks/equipment	335,788	14,495	(49,000)	301,283
Infrastructure	208,860	40,546	-	249,406
	<u>618,536</u>	<u>59,115</u>	<u>(49,000)</u>	<u>628,651</u>
Net book value	<u>\$ 578,750</u>	<u>\$ 39,832</u>	<u>\$ -</u>	<u>\$ 618,582</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	\$ 447,843	15.08%	\$ 67,535

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.	\$ 52,041	\$ -	\$ (4,801)	\$ 47,240
3% note payable to Katahdin Trust Co., due in monthly payments of \$1,035 including principal and interest. Proceeds used to purchase a plow truck	\$ -	\$ 35,000	\$ (4,595)	\$ 30,405
	\$ 52,041	\$ 35,000	\$ (9,396)	\$ 77,645
Maturates:	Principle	Interest	Total	
2022	\$ 17,417	\$ 3,479	\$ 20,896	
2023	16,117	2,779	18,896	
2024	12,640	2,084	14,724	
2025	5,747	1,736	7,483	
2026	25,725	1,471	27,196	
2027-2032	-	3,021	3,021	
	\$ 77,646	\$ 14,570	\$ 92,216	

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.

NOTES TO FINANCIAL STATEMENTS (cont'd)

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, 2021 totaled \$64.

12. SUBSEQUENT EVENTS REVIEW

Management has evaluated subsequent events for the period February 1, 2021 through February 22, 2021 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, 2021

	Budget			Actual	Variance Favorable (Unfavorable)
	Original	Adjustments	Final		
Revenues					
Tax revenues					
Commitment	\$ 302,025	\$ -	\$ 302,025	\$ 319,696	\$ 17,671
Abatements / discounts	(3,800)	-	(3,800)	(4,093)	(293)
Excise	40,000	-	40,000	43,396	3,396
Intergovernmental revenues					
Revenue sharing	28,500	-	28,500	29,949	1,449
U.R.I.P funds	14,500	-	14,500	13,796	(704)
Homestead exemption	31,332	-	31,332	27,263	(4,069)
Veterans' exemption	-	-	-	358	358
Tree growth	26,500	-	26,500	28,376	1,876
Interest income	2,200	-	2,200	3,965	1,765
Other revenues	1,500	-	1,500	39,692	38,192
Total revenues	442,757	-	442,757	502,398	59,641
Expenditures					
Education	203,025	-	203,025	203,025	-
County tax	24,252	-	24,252	24,252	-
Administration	53,200	-	53,200	52,176	1,024
General assistance	250	-	250	-	250
Public safety	8,883	-	8,883	8,747	136
Recreation	1,126	-	1,126	1,126	-
Highways	182,100	-	182,100	188,221	(6,121)
Highway capital purchases	-	59,500	59,500	59,500	-
Outside requests	2,521	-	2,521	2,520	1
Debt service					
Principal	7,500	1,896	9,396	9,396	-
Interest	-	3,104	3,104	3,259	(155)
	482,857	64,500	547,357	552,222	(4,865)
Change in Fund Balance	\$ (40,100)	\$ (64,500)	\$ (104,600)	(49,824)	\$ 54,776
Other sources					
Proceeds from long-term borrowing				35,000	
Net change in fund balance				(14,824)	
Fund Balance - February 1				275,678	
Fund Balance - January 31				\$ 260,854	

TOWN OF WADE, MAINE

SCHEDULE OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JANUARY 31, 2021

	Balance February 1	Appropriation	Receipts	Disbursements	Transfers	Balance January 31
Assigned fund balance						
Equipment reserve account	\$ 27,437	\$ 15,000	\$ 9,250	\$ (36,343)	\$ 4,599	\$ 19,943
Ministerial school fund	51,507	-	-	-	-	51,507
Ministerial school fund	20,883	-	422	-	-	21,305
Wood harvest	9,739	-	28,339	-	-	38,078
Building rent	8,460	-	-	-	-	8,460
Cemetery Fund	1,526	-	-	-	-	1,526
	<u>\$ 119,552</u>	<u>\$ 15,000</u>	<u>\$ 38,011</u>	<u>\$ (36,343)</u>	<u>\$ 4,599</u>	<u>\$ 140,819</u>

Appropriations	2020	Additions	Paid Out	Balance	2021 Budget	Difference
Education	\$ 203,025.00		\$ 203,025.00	\$ -	\$ 203,025.00	\$ -
County Tax	\$ 24,252.00		\$ 24,252.00	\$ -	\$ 24,656.00	\$ 404.00
New Duntown Project			\$ -	\$ -		\$ -
Legal Fees	\$ -		\$ 958.00	\$ (958.00)		
Highway Department	\$ 127,000.00	\$ 58,606.05	\$ 183,693.00	\$ 1,913.05	\$ 132,000.00	\$ 5,000.00
Town Expense	\$ 39,000.00	\$ 3,843.18	\$ 41,833.00	\$ 1,010.18	\$ 37,725.00	\$ (1,275.00)
General Assistance	\$ 250.00			\$ 250.00	\$ 250.00	\$ -
Fire Protection	\$ 5,628.00			\$ 5,628.00	\$ 5,628.00	\$ -
Ambulance	\$ 3,255.00			\$ 3,255.00	\$ 3,255.00	\$ -
Purchase Equipment Fund	\$ 15,000.00	\$ 24,500.00	\$ 39,500.00	\$ -	\$ 18,000.00	\$ 3,000.00
Library	\$ 450.00		\$ 450.00	\$ -	\$ 450.00	\$ -
F.I.C.A.	\$ 3,600.00		\$ 2,696.08	\$ 903.92	\$ 3,100.00	\$ (500.00)
Recreation Dept.	\$ 1,126.00		\$ 1,126.00	\$ -	\$ 1,126.00	\$ -
Discounts & Abatements	\$ 3,800.00		\$ 3,800.00	\$ -	\$ 3,800.00	\$ -
Insurance	\$ 10,600.00		\$ 10,587.00	\$ 13.00	\$ 9,600.00	\$ (1,000.00)
Aroostook Aging	\$ 200.00		\$ 200.00	\$ -	\$ 200.00	\$ -
Garage/Office Payment - Interest/Principal	\$ 7,500.00		\$ 7,500.00	\$ -	\$ 7,500.00	\$ -
09 Truck Payment		\$ 5,172.60	\$ 5,172.60			
2021 Western Star Truck					\$ 29,226.00	\$ 29,226.00
ACAP	\$ 57.00		\$ 57.00	\$ -	\$ 57.00	\$ -
NMDC	\$ 526.00		\$ 525.49	\$ 0.51	\$ 526.00	\$ -
Humane Society	\$ 538.00		\$ 537.70	\$ 0.30	\$ 538.00	\$ -
Homeless Shelter	\$ 100.00		\$ 100.00	\$ -	\$ 100.00	\$ -
Soil & Water	\$ 50.00		\$ 50.00	\$ -	\$ 50.00	\$ -
Maine Veterans Cemetery	\$ 100.00		\$ 100.00	\$ -	\$ 100.00	\$ -
American Red Cross	\$ 100.00		\$ 100.00	\$ -	\$ 100.00	\$ -
Historical Society	\$ 100.00		\$ 100.00	\$ -	\$ 100.00	\$ -
Washburn August Fest	\$ 200.00		\$ 200.00	\$ -	\$ 200.00	\$ -
american Legion	\$ 100.00		\$ 10.00	\$ 90.00	\$ 100.00	\$ -
Total Municipal	\$ 219,280.00	\$ 92,121.83	\$ 299,295.87	\$ 12,105.96	\$ 253,731.00	\$ 34,855.00
Total Expenses with County & Education	\$ 446,557.00					
Overlay	\$ 9,725.62					
Subtotal	\$ 456,282.62					
Allowable Deductions:						
Homestead Reimbursement	\$ (31,331.88)					
Maine Revenue Sharing	\$ (28,500.00)					
Excise Tax	\$ (40,000.00)					
Tree Growth Reimbursement	\$ (26,948.00)					
LRAP	\$ (14,352.00)					
Veteran's Exemption	\$ (400.00)					
Interest on Taxes	\$ (3,000.00)					
Total Tax Commitment	\$ 311,750.74					

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 on town affairs to meet at the **Washburn District High School, Wednesday, March 17, 2021, 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: \$37,725.00

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: \$132,000.00

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

Recommended: \$3,100.00

Art. 9. To see what sum of money the Town will vote to raise and appropriate for Town Insurance.

Recommended: \$9,600.00

Art. 10. To see if the Town will vote to raise **\$18,000.00** to go to the Purchase Equipment Fund.

Recommended: \$18,000.00

Art. 11. 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. 12. 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. 13.** To see what time the Town will make taxes due and payable.
Recommended: Taxes shall be due and payable upon presentation of tax bill.
- Art. 14.** To see if the Town will authorize the Selectmen acting on behalf of the Town to borrow in anticipation of taxes if necessary.
- Art. 15.** 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 follow State of Maine Treasury Department Recommendation: **Charging 6% on those paid after November 1.**
- Art. 16.** 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, thereupon and also property by the Town through tax liens.
- Art. 17.** 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, 2022 through March 31, 2022. This will allow the Town to operate during the two (2) months prior to the Annual Town Meeting.
- Art. 18.** 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. 19.** To see if the Town will grant the Selectmen the authority to expend from the Purchase Equipment Fund.

- Art. 20.** To see if the Town vote to raise \$7,500.00 to go towards the Building Payment. Interest and Principal.
Recommended: \$7,500.00
- Art. 21.** To see if the Town vote to allow the Town Selectmen to accept any grant money received to use as specified in the grant.
- Art. 22.** To see if the Town vote to purchase a new Western Star Plow Truck for the purchase price of \$191,146 to be paid over a 6 year period which includes a Full Warranty. (It would be \$29,226.00 for per year for the payments with a balloon payment at the end of \$34,898.60).

**FINANCIAL STATEMENT FOR
TOWN OF WADE**

1. Total Town Indebtedness

A. Town of Wade Garage/Office	\$ 33,221.00
B. 2009 International Plow Truck	\$ 29,475.00
C. 2021 Western Star Plow Truck	<u>\$ 191,146.00</u>
TOTAL	\$253,842.00

2. Costs

At a fixed interest rate of 3.22% for six (6) years, the estimated cost of this loan will be:

Principal	<u>\$ 191,146.00</u>
Interest	<u>\$ 19,109.00</u>
Total Debt Service	\$210,255.00

3. Validity

The validity of the above loan and the voters' ratification of the loan may not be affected by any errors in the above estimates. If the actual amount of the total debt service varies from the estimate, the ratification by the electors is nevertheless conclusive, and the validity of the loan is not affected by reason of the variance.

Bev Turner, Treasurer
Town of Wade

Given under our hands at the Wade Town Office this day of February 26, 2021.

Selectman Andrew White

Selectman Donna Turner

Selectman Dwayne Dow

Attest: Elizabeth Brown

Town Clerk

Town of Wade

Constables Return

State of Maine, County of Aroostook

March 9, 2021 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 Wade Town Garage/Office, Washburn Town Office and White's Service in said Town of Washburn, being public places in said Town on the 9th day of March, in the year of our Lord, two thousand and twenty-one, the same being at least seven days before the meeting.

A True Copy, Attest:

Constable of Wade, Maine

Dwayne Dow

