

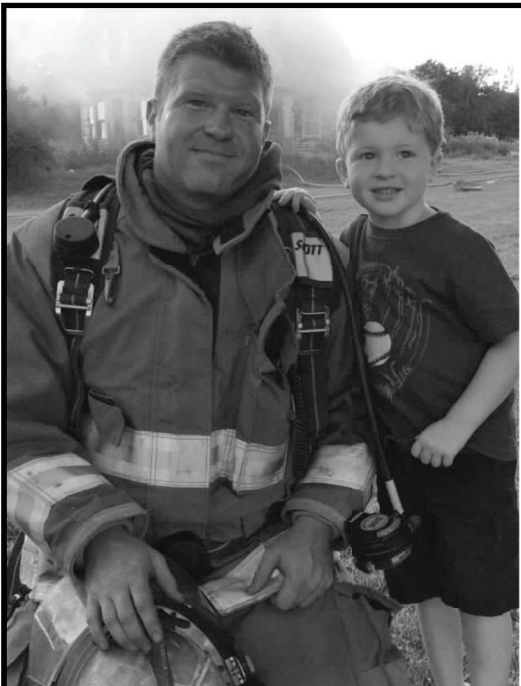
Highway Department

(Left to Right)
Steve Jordan
Bill Pike
Harold Easler



Police Department

(Left to Right)
Sgt. Chandler Cole
Cyr Martin, Chief
Edward Dubie



Fire Chief
Nathan Allen



Fire Department

Brian Tozier, Chris McCoy, Geoffrey Skidgell, Scott Fitzgerald & Dave Savoy.
Front-Jr. Firefighters: Dawson McCoy, Carson Cole, Braden Fitzgerald & Julian Echeverria. Absent: Gregg Sperrey, Robert Jackson, Tony Huston, Justin Carney, Mike Matowitz, Bryan McCoy, Mike Ehlerman, Matt Brown & Jasmin West.

TOWN COUNCIL/MUNICIPAL OFFICERS/ BOARD OF ASSESSORS/OVERSEERS OF THE POOR

Larry Bull	Term Expires March, 2021
Allen Deeves	Term Expires March, 2021
Keith Brown	Term Expires March, 2022
Frederick Thomas, Jr.	Term Expires March, 2023
Daren S. Churchill	Term Expires March, 2023

TOWN EMPLOYEES

Donna Turner	Town Manager, Treasurer, Tax Collector, Road Commissioner, Health Officer, Deputy Registrar of Voters, General Assistance Director
Beverly Turner	Town Clerk, Deputy Tax Collector, Deputy Treasurer, Registrar of Voters, Deputy General Assistance Director, Public Access Officer
Elizabeth Brown	Deputy Clerk
Marcie Barbarula	Recreation & Parks Director
Lois Walton	Librarian
Janet Peary	Assistant Librarian
Harold Easler	Highway Foreman
Billy Pike	Highway Crew
Steve Jordan	Highway Crew
Adam Doody	Grounds & Maintenance Dept. and CEO/LPI
Cyr Martin	Police Chief
Jarad Carney-Sargeant	Patrolman -ACO & EMA Director Feb thru June
Chandler Cole - Sargeant	Patrolman - ACO - July to Present
Edward Dubie	Patrolman
Reserves	Matt Brown, Jonathan Stewart
Nathan Allen	Fire Chief
Gregg Sperrey	Assistant Fire Chief
Robert Jackson	Training & Safety Officer
Troy Heald	Chaplain
Chris McCoy	Captain
Brian Tozier	Lieutenant
FIREFIGHTERS:	Tony Huston, Justin Carney, Geoffrey Skidgell, Dave Savoy, Mike Matowitz, Bryan McCoy, Mike Ehlerman, Scott Fitzgerald, Matt Brown, Hollie Umphrey
JR. FIREFIGHTERS:	Carson Cole, Jasmin West, Brayden Fitzgerald, Dawson McCoy, Julian Echeverria

WASHBURN RIVERSIDE CEMETERY ASSOCIATION

Town Council
Donna Turner
Beverly Turner
Adam Doody
Roger Hewitt, Sr.
Patrick Saucier
Aidan Churchill

Board of Directors
President
Treasurer
Grounds and Burial Supervisor
Groundskeeper
Groundskeeper
Groundskeeper

ZONING BOARD OF APPEALS

Traci Stone - Alternate
Christie Cochran
Ryan Rackliffe
Vacant
Chris McCoy
Vacant

Term Expires March, 2021
Term Expires March, 2021
Term Expires March, 2022
Term Expires March, 2022
Term Expires March, 2023
Term Expires March, 2023

PLANNING BOARD

Deryle Sponberg
Alternate - Vacant
Mark Kelley
Chandler Cole
Jeremiah McIntosh
Vacant

Term Expires March, 2021
Term Expires March, 2022
Term Expires March, 2023
Term Expires March, 2023
Term Expires March, 2023
Term Expires March, 2024

WASHBURN MEMORIAL LIBRARY BOARD OF TRUSTEES

Rita Kingsbury
Charlotte Griffin
Sue Brown
Londa Brown
Laurie Blackstone
Christina Maynard

Term Expires March, 2021
Term Expires March, 2021
Term Expires March, 2022
Term Expires March, 2022
Term Expires March, 2023
Term Expires March, 2023

WASHBURN REVOLVING LOAN COMMITTEE

Ryan Rackliffe	Term Expires March, 2021
Vacant	Term Expires March, 2022
Ryan Scott	Term Expires March, 2023
and	
<u>Council Members:</u>	
Allen Deeves	Yearly Appointment
Daren Churchill	Yearly Appointment

MSAD#45 BOARD OF DIRECTORS

Amy Sawyer	Term Expires March, 2021
Chris McCoy	Term Expires March, 2021
Beverly Thomas	Term Expires March, 2022
Eugene Brown	Term Expires March, 2022
Vacant	Term Expires March, 2022
Jennifer Waltman	Term Expires March, 2023
Leland Caron	Term Expires March, 2023
Erik Vaughn	Term Expires March, 2023

SCHEDULED TOWN COUNCIL MEETINGS

The Washburn Town Council meets in regular sessions on the second Monday of each month at the Washburn Civic Center. If the second Monday falls on a holiday, the meeting is moved to the following Monday. Unless otherwise posted, meetings start at 7:00 pm. The public is cordially invited and encouraged to attend. Agendas are posted no later than Friday before the meeting at the Washburn Town Office, Washburn Post Office and on our website at www.washburnmaine.org

The scheduled reglar meetings for the year 2021/22 are as follows:

February 8, 2021	August 9, 2021
March 16, 2021	September 13, 2021
April 12, 2021	October 18, 2021
May 10, 2021	November 8, 2021
June 14, 2021	December 13, 2021
July 12, 2021	January 10, 2022



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,

Jared Golden
Member of Congress



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 Washburn,

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



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

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MAINE

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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,

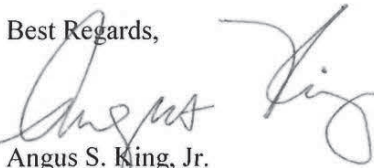
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had 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
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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

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United States Senate
WASHINGTON, DC 20510-1904

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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.

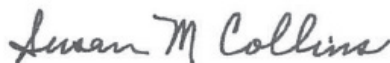
I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers 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

Town Manager's Report

Another busy and productive year has come and gone! Once again, I would like to say that I could not do my work without all of the incredible help from my co-workers. This year was especially tough on so many levels due to Covid. We struggled to get countless projects started, completed, or both! In mid-March we had to close the office which meant that we needed to be working remotely, quickly and efficiently. Bev and I set up shop at home and worked from there for the months that the town office was closed. I didn't have a dining room table for two months and work spilled over into my kitchen. Once businesses started reopening, I finally said, "I've had enough of this! I'm going back to the office!" Bev had some health concerns that prevented her from coming back as quickly as she would have liked to, so she handled the phones from home and I handled matters in the office. I think we made a great team even despite all of the challenges!

We have been short-handed in the office for a period of time. However, in last year's budget I had factored in money for another part-time employee. I was very hesitant about hiring someone new in the middle of Covid due to the fact that Bev would be spending much of her time training this person. Waiting paid off. Our new hire came at the perfect time and could not be a better fit! Her name is Elizabeth (Liz) Brown and she was formerly the clerk in the town of Alna. She came to us fully trained and what a blessing she has been. She came in and went directly to work. What more could we ask for? We couldn't be happier.

Looking back over the year, here are some of the things we worked on:

- The Storm Drain Project. That was a very large project. The final cost of that project ended up at \$ 745,900. We received \$500,000 from the CDBG (Community Development Block Grant), \$70,000 from MDOT Municipal Initiative Partnership, \$118,045 for grant match from our surplus account, and I was able to secure an additional \$45,000 from CDBG late last fall. We finished this project approximately \$12,000 over budget. This is still amazing, especially for a project this large. McGillan's will be back in the spring to tidy up some of their loose ends and the project will be complete.
- Our town office got the face lift it needed. We finished all of the vinyl siding and replaced the remaining old windows. Along with that, the last three town owned buildings had the lights all changed to LEDs which has provided us with a major reduction in our electric costs.
- In the winter, the construction on the new Penobscot McCrum plant began. It was like a small city of its own across the river! They stayed on schedule with everything even though they had to do it in the midst of a pandemic. They were up and running by July 1st. I have had the pleasure of having some of their french fry products freshly made and they are delicious! This truly is a state-of-the-art facility and the entire county is very fortunate to have this new business here.
- With the possibility of the new plant coming, it was very important that we obtain the TIF District and Credit Enhancement Agreement. This was something new for me, so I spent a great deal of time studying and learning as I went through the process. It was critical for the creation of the plant. Not only does it help the plant, but it also shelters a lot of the tax dollars that they pay to us. If we didn't have this in place, we would see a huge loss of income from the State in Revenue Sharing and Education Subsidy as well as a very large increase in our County Tax. Even with this in place, the plant still pays the Town of

Washburn a very large sum in property taxes each year, not to mention everything else they bring to our community, such as jobs, new families, etc.

- Last summer we were able to complete more paving on the roads in Washburn. We paved the Washburn portion of the New Dunntown Road, Harvest Lane, Thompson Street, Loretta Lane, Anastasia Drive and Station Road. We started paving Porter Street, however, we have a little more work to do there due the incompleteness of the storm drain project. This year we are scheduled to complete both of those areas, along with more streets in town. We are also brainstorming how to repair the Washburn end of the Gardner Creek Road.
- Our previous loader was a 2002 and in constant need of repairs. We purchased a new 2020 Hitachi loader, as well as a new plow truck. The 2020 International plow truck was purchased as a lease. Washburn also purchased the small single axle truck from the Town of Wade to use for the in-town streets. For the most part, we have succeeded in upgrading our equipment and only need to work on getting a newer backhoe.
- We have been trying for several years to hire a third police officer, however, have not had the resources to do so. This year Chief Cyr Martin and I applied for the COPS grant for \$125,000.00 over a three year period and we were awarded that amount! We are hopeful that we will have an officer employed and working in the schools and community shortly.

In the upcoming year, I am optimistic that we will be able to return to some semblance of normal. I am in hopes that the Rec Department will be open to a regular season of fun and games. We are purchasing a new large screen TV, a gaming system and a new foosball table for the Rec Center. The pool table is being restored as well. The goal is to have the Rec Center opened for a few nights during the week this summer with the help of Marcie's summertime assistants. The kids are all in need of socialization, activities, and fun!

We have more paving scheduled to be done. The sidewalks in the center of town will be completely rebuilt to make them ADA Compliant. Adam is planning on purchasing a new lawnmower for the grounds department. The library will have some exciting changes happening as well, especially with the addition of the new Children's Center. This was made possible by the Stephen King Grant. We are also, in collaboration with the Washburn Rotary Club, working to get a new digital sign for the side of the building that can be programmed with announcements, upcoming events, etc. This is quite a large expense but if we all work together; we are certain we can make this happen.

Speaking of the Rotary Club (this announcement was in last's year report but due to Covid it was unable to take place) they will be hosting the 40th annual Washburn August Festival this summer! We will be looking back through the years of the farming history of Perham, Wade & Washburn. Both the Rotary Club and the town office welcome any comments or suggestions you might have to help make this a success. Let's make this a big one!!!

In closing, I would just like to say a huge thank you to all of my co-workers and the town council. Without all of you, I certainly couldn't do my job effectively or successfully. We have accomplished so many great things together! Please remember... my door is always open!

Respectfully submitted,
Donna Turner
Washburn Town Manager



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

WASHBURN FIRE DEPARTMENT

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	

Police Department

To the Citizens of Washburn

As we are all aware Washburn along, with the rest of the world has been dealing with the Covid 19 pandemic. We have had to refrain from family gatherings or outings of all sorts. We have had to participate in social distancing and adjust to safety protocols of wearing masks and washing our hands continuously. However, as police officers and first responders we still had to respond to emergencies and complaints. Though the pandemic was not full blown in Northern Maine in the beginning months it slowly made its way to Aroostook County. Sadly, this had a huge impact on small businesses and the way we lived our lives. Most of us isolated ourselves in our homes and started working out of our homes if we could. This did not deter crimes from happening. We continued to take complaints and handled them the best we could while still maintaining a safe response.

Washburn Police Department officers responded to 2,472 complaints with an increase in Domestic Assaults. We continued to see a rise in drug activity as well. Details of all the complaints are attached. We had some changes happen with the officers, Sgt. Jarad Carney resigned and bought a store in town. He was a great asset to the Town of Washburn, and we were sad to see him go. Luckily, we were able to use fulltime officers from other communities to fill shifts. Officer Matt Brown and Officer Jon Stewart, both from Presque Isle Police Department were utilized and Officer Tiffany Stewart was hired full time but left to take a full-time job at Caribou Police Department. This again, left the department shorthanded, but luckily, we were able to hire on new Officers. Officer Ed Dubie and Officer Chandler Cole were hired on as full-time officers. Both officers are doing an exceptional job and are handling the Police Department covering just about all the shifts. Town Manager Donna Turner and I applied for a COPS Grant and were lucky enough to get chosen. This grant will pay 75% for a full-time officer for the next 3 years including insurance and other benefits. We are in the process of trying to fill this position.

In closing I want to thank Town Manager Donna Turner for her continuous support as well as the ladies in the front office, Bev and Liz. I also would like to thank the Washburn Town Council for their backing as well. As most of you know I continue to have an open-door policy for anyone who has any questions, concerns or complaints that they need answered. Please feel free to call me anytime.

Respectfully

Cyr Martin

Chief of Police

2020 Calls - Alphabetical by Nature

911 Hang Up	30	Missing Person	5
911 Misdialed	9	Negotiating a Worthless Instrument	1
Abandoned Vehicle	5	Noise Complaint	35
Agency Assistance	30	Possession of Stolen Property	21
Alarm	14	Property Check	560
Animal Cruelty	6	Protection Order Service	12
Animal Noise	48	Protection Order Violation	9
Animal Problem, Other	2	Prowler	10
Arrest Warrant	76	Rape	3
Assault	19	Reckless Endangerment	4
Assist Ambulance Service	22	Runaway Juvenile	3
Assist Business	2	Sex Offender Registration Violation	2
Assist Motorist	20	Sex Offender Registry	6
Attempted Suicide	2	Speaking Engagement	4
Attempted Theft	3	Stray Animal	145
Bail / Probation Check	32	Subpoena Service	23
Bomb Threat or Attack	0	Suicidal Person	6
Burglary	6	Suspicious Activity, Package	29
Child Abuse or Neglect	3	Suspicious Person, Circumstance	43
Child Custody Dispute	2	Theft	66
Citizen Assist	146	Threatening	5
Civil Dispute	8	Traffic Accident with Damage	45
Civil Standby	3	Traffic Accident with Injuries	10
Concealed Weapon Permit	3	Traffic Complaint	23
Counterfeiting	1	Traffic Hazard	12
Criminal Mischief	16	Trespassing	6
Disorderly Conduct	20	Unattended Death	7
Dog at Large	2	Utility Problem	3
Dog Bite	2	Vehicle off the Road	9
Domestic Violence	95	VIN Number Inspection	3
Drug / Narcotic Activity	110	Wanted Person	15
Drug / Narcotic Paraphernalia	5	Well-Being Check	58
DUI Alcohol or Drugs	2	Total	2111
Fire	5		
Found Property	3		
Fraud	10		
Harassment	34		
House Watch	5		
Information Received	51		
Intoxicated Person	12		
Juvenile Problem	14		
Litter, Pollution, Public Health	10		
Lost Property	2		
Medical Emergency	30		
Medication/Supplies Disposal	42		
Mental Health / Protective Custody	8		
Mental Health / Subject Assist	47		
Miscellaneous	37		

Vehicle Stops 2020	
Traffic Stop - Speeding	157
Traffic Stop - Uncategorized	35
Traffic Stop - Vehicle Defect	33
Traffic Stop - Inspection Violation	52
Traffic Violation	23
Traffic Stop - Other Violation	42
Traffic Stop - Expired Registration	19
Total	361
Disposition	
Written Warning	132
Citation	129
Verbal Warning	100
Defect Card	0
Total	361

Washburn Police Department - 2020 Calls For Service

Property/Business/Home Checks	560	Officer Information	51
911 Hang Up/Misdial	39	Operating with Revoked License	3
Alarm	14	Operating with Expired License	2
Animal Complaint	56	Operating After Suspension	8
Arrest	65	Permits Issued	11
Arson	0	Scam	10
Assault	19	Possession Of Drugs	3
Citizen Assist	146	Probation Check	14
Agency Assist (Fire,EMS,Police)	74	Protection Order	12
Background Checks	5	Traffic Hazard	26
Bail Violation	18	Subpeona Served	4
Burglary	6	Sex Offender Registration	6
Child Abuse/Neglect	3	Suspicious Person	43
Civil Issue	11	Suspicious Vehicle	36
Concealed Weapons Permit	3	Suspicious Activity	29
Criminal Mischief	16	Theft	66
Criminal Threatening	21	Theft Of Services	1
Trespassing	9	Unattended Death	7
Death Investigation	1	Unauthorized Use Of A Vehicle	6
Disorderly Conduct	20	Unlawful Sexual Contact	3
Disturbance	22	Protection Order Violation	9
Domestic	76	VIN Number Inspection	3
Domestic Assault	19	Warrant Related	76
Traffic Complaint	66	Well Being Checks	58
Drug / Narcotic Activity	115	Traffic Accidents	55
Mental Health / Subject Assist	55		
Found Property	3	TOTAL	2,111
Fraud	10		
Furnishing Drugs	1		
Furnishing Alcohol	2		
Gross Sexual Assault	2	Traffic Stops	345
Harassment	34	Traffic Summons	120
Assist Motorist	9	Warnings Issued	225
Identity Theft	3		
Illegal Attachment	2	TOTAL	690
Juvenile Issue	14		
Liquor Laws	5		
Lost Property	2	Theft/Burglary Reported	41
Missing Person	5	App. Value Of Stolen Property Reported	\$ 44,796.00
Noise Complaint	35	App. Value Of Stolen Property Recovered	\$ 23,528.00
O.U.I. Alcohol/Drugs	2		
Negotiating a Worthless Instrument	1	Difference =	\$21,268.00

Code Enforcement

It's hard to believe another year has come and gone. I think the best way to describe 2020 is as a rollercoaster ride. We started off the year with excitement for the new processing plant and Covid was a word people used overseas. We had one of the busiest years in memory. You may have noticed that the real estate business in Washburn picked up a lot in 2020 and with that we received a lot of property questions. For instance, does a particular property have any current or past violations? Or, do you have a copy of a septic plan for that piece of property? We do our best to answer the questions and give the realtor or potential buyer a background of the property. For 2020 the town had 19 building permits which included two new homes and eight garages/barns. In plumbing we had six permits this year. One of them was to finish up the new plant, and that required multiple visits. Property cleanups were tough this year with the Covid situation that existed. The process starts with a complaint received at the town office. Then if we feel it's valid I send out with a letter. The first letter will go out with a deadline date, and then if we don't see improvements I send a second letter. When the date on the second letter expires I normally will send it to the town's lawyer. Then the process goes through another waiting period and if we still don't see a result we ask for a court date. But this year because of Covid the court is holding off on municipal land hearings, so it has been very hard to move forward. This year we had one new residential sewer project through the State of Maine's grant program that we were able to finish.

Grounds and Maintenance Department

As in years past, when summer starts there is a lot of grounds work and also a lot of cemetery plot mapping. Like every year the outside work starts long before school gets out and ends long after school goes back in. We have roughly 18 properties we work on including the 5 cemeteries. I want to thank Roger Hewitt for his work during the spring and the fall. Roger always takes a lot of pride in his work and it shows. When school was released for summer we had Patrick Saucier and Aidan Churchill come on board and worked through the summer for the Town. I want to thank them for their hard work through a very hot and dry summer. They did a great job. I also want to thank Harold Easler for his help in the cemeteries. He does a great job with equipment while cemetery space is getting tighter and tighter. We had 27 burials last summer split almost evenly between cremations and full body burials. Last year was the last phase of getting our town buildings completely switched over to LED lighting. There were a few left in the town office, the recreation center, and the highway garage to finish it up. We also had an upgrade on the outside walls of the town office with new siding and a few more new windows. In closing I would like to thank Donna and the council members for their cooperation throughout the year. Thank you.

Respectfully submitted, Adam Doody

HIGHWAY REPORT

This past year was a challenge all year long. We started plowing snow in October of 2019 and ended on May 10, 2020.

Although Covid-19 was all around, we at the Highway Department chose to keep working while practicing social distancing and wearing masks as needed in order to get our work done.

In mid-April, along with rain and snow melt, there was flooding and washouts along the side roads. We were lucky to end up with only a couple of locations that needed repair: the Annis Road and Sperry Hill on Caribou Lake Road. These were quick repairs and both were done the day after the water slowed.

The theme for our summer work was to improve our storm water management by cleaning and reshaping our ditches and waterways.

- Berce Street: waterways were cleaned and culverts reset at the end
- South Main Street: waterways were cleaned and reshaped
- Porter Street: cross culvert was replaced and some ditching was done
- Kim Street: waterway was cleaned to redirect the water away from Porter Street during heavy flow

This work was done in conjunction with the "storm water project" from Porter Street to Main Street, then down to Thompson Street to the end at Salmon Brook for a more controlled flow of storm water. This project should be completed this spring.

Work was also done on the Gardner Creek Road, which included cleaning ditches and resetting and/or extending culverts to make a wider shoulder for safer travel and brush control.

There was approximately 120 ton of cold patch used to fill in pot holes. This was all done by hand, thanks to Bill and Steve with help from Roger Hewitt. This was a lot of hard work, but we know we didn't get all of them. These pot holes are forever growing and a sure crop!

Now for equipment updates:

- Our 2003 Volvo loader had been giving us problems over the past year but then in July when it had more problems we opted not to put more money into a 17-year-old machine and we traded it in. We tried out a new Hitachi, a used Case and a used Volvo, all of similar size. We decided the Hitachi was a no brainer as it was a new machine with a 4-year warranty and \$20,000 less than either of the other two used machines.
- In November the town took on a lease purchase deal for a 2020 International Harvester Wheeler/Plow truck.
- Our equipment is and has been long overdue for upgrade, and this is a positive step in the right direction.

As for paving, New Dunntown Road, Harvest Lane, Station Road, Thompson Street, Loretta Lane, and Anastasia Drive all had hot-topping done. Contractors were working on Porter Street so it was not ready in time, but it will be done this coming season.

Next year there is a real need for streets to be paved, shoulder work to be done, waterways cleaned and brush control along our roadways as well. As spring gets closer we will make a more defined decision on scheduling.

In closing, I would like to say thank you to all my co-workers. They have worked as a team, together as one, for a common goal: to improve the town and the way things get done, and to spend your tax dollars in a responsible manner.

I also would like to thank Roger Hewitt for all of his help this past year. He is a true asset.

Let us not forget those who left us during the year. Doug Everett, you left a hole that will never be filled.

Sincerely yours,

Harold D. Easler,
Highway Foreman

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

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 Warrenna Bragg.

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

REPORT OF THE TOWN CLERK
FOR FISCAL YEAR 2/1/20 TO 1/31/21

RESIDENT LICENSE PRICE LIST

COMBINATION	\$45.00
HUNTING	\$28.00
FISHING	\$27.00
SMALL GAME	\$17.00
JUNIOR HUNTING	\$10.00
BEAR PERMIT	\$29.00
ARCHERY	\$27.00
COYOTE NIGHT HUNTING	\$ 6.00
MIGRATORY WATERFOWL	\$ 7.50
SPRING TURKEY	\$22.00
FALL TURKEY	\$22.00
MUZZLELOADING	\$14.00
OVER 70 LIFETIME	\$ 8.00
DUPLICATE	\$ 2.00

RESIDENT LICENSES ISSUED FROM 2/1/20 TO 1/31/21

COMBINATION	39
HUNTING	35
FISHING	36
SMALL GAME	2
JUNIOR HUNTING	4
ARCHERY	1
BEAR PERMIT	0
COYOTE NIGHT HUNTING	1
MIGRATORY WATERFOWL	4
SPRING/FALL TURKEY	1
MUZZLELOADING	0
1-DAY FISHING	2
3-DAY FISHING	0
OVER 70 LIFETIME	1
NON-RESIDENT 7-DAY FISHING	0
NON-RESIDENT SEASON FISHING	0
NON-RESIDENT SMALL GAME	0
NON-RESIDENT 6-DAY ARCHERY	0

TOTAL LICENSES ISSUED	126
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**RECREATIONAL VEHICLE REPORT
REGISTRATIONS FROM 2/1/20 TO 1/31/21**

SNOWMOBILES	122
NON-RESIDENT SNOWMOBILES	4
ATV'S	176
NON-RESIDENT ATV'S	1
BOATS	64

All law books and fee schedules are available at the town office.

DOG LICENSES ISSUED FROM 2/1/20 TO 1/31/21

CATEGORY	FEES	TOTAL
MALE/FEMALE	\$11.00	13
NEUTERED MALE/SPAYED FEMALE	\$ 6.00	95

MAINE STATE LAW READS AS FOLLOWS:

Owners or keepers of dogs over six months old must procure a license annually before January 31st of each year. The tag issued with each license must be securely attached to a collar and worn at all times by the dog for which the license was issued. All dogs registered after January 31st are subject to a late fee of \$25.00, in addition to the license fee.

KENNEL LICENSES

When the number of dogs or wolf hybrids kept over 6 months of age does not exceed 10, the fee for licensure of the kennel is \$40.00 and, in addition, \$2.00 for each license as a fee for recording and making the monthly report required by the department.

SPECIAL NOTE: Due to the extended State of Emergency declared by Governor Mills because of Covid-19, the deadline for registering dogs has been extended. Dogs must now be registered for this year by May 31, 2021, in order to avoid the \$25.00 late fee.

2018 Tax Acquired Property				2019 Unpaid Taxes (Cont'd)			
Acct	Name	Tax		Acct	Name	Tax	
767	Mills, Heirs - Edwynna Mae 2017	\$1,762.25		27	Sturgeon, Linda (Boyce	\$1,356.13	
767	Mills, Heirs - Edwynna Mae 2018	\$2,061.50		882	Tarbox, Diane R. (heirs)	\$537.11	
767	Mills, Heirs - Edwynna Mae 2019	\$1,502.55		884	Tarbox, Leon	\$643.63	**
41	Snyder, Eleanor J. - 2018	\$306.90		9	TBK Northern Maine LLC	\$104.50	
41	Snyder, Eleanor J. - 2019	\$344.38		13	TBK Northern Maine LLC	\$144.88	
41	Snyder, Eleanor J. - 2020	\$293.63		78	TBK Northern Maine LLC	\$194.75	
Total		\$6,271.21		1100	TBK Northern Maine LLC	\$121.13	
2019 Unpaid Taxes				437	TBK Northern Maine LLC	\$1,793.13	
1057	Alvira, Hector W.	\$2,572.13		1043	TBK Northern Maine LLC	\$2,372.39	
492	Baechle, Richard R.	\$343.67	**	1132	Tierney, Amber Ray	\$135.38	
1079	Baker, Neil D. Jr.	\$881.13		126	Turner, Leonard E.	\$1,477.25	
443	Barker, Michael	\$2,021.13		982	Tuttle, Jody C.	\$3,498.38	
444	Barker, Michael	\$137.75		983	Tuttle, Jody C.	\$64.13	
887	Bernier, Ronald A.	\$401.38		1002	Walgreen, Sharon	\$304.71	
649	Blair, Heirs of Rodney	\$273.13		711	White, Susan A.	\$819.38	**
334	Bouchey, Carl L.	\$235.13		615	Wilkins, Blaine	\$1,123.38	
1	Bouchey, Carl L.	\$361.00		Total		\$54,403.62	
47	Bragg, Troy W.	\$377.63		* Paid After Books Closed ** Balance			
11	Carroll, Daniel	\$83.13		2020 Unpaid Taxes			
821	Churchill, Amanda J. Johnston	\$1,258.75		1057	Alvira, Hector W.	\$1,686.83	
192	Churchill, Andrew J.	\$2,733.63		1082	Atcheson, Thomas J.	\$2,082.11	
137	Corey, Michael L.	\$1,197.00		1083	Atcheson, Thomas J.	\$8.10	
10	Cottle, George	\$313.50		482	Ayotte, Mark	\$409.05	
641	Craw, David J. Jr.	\$1,159.75	**	492	Baechle, Richard R.	\$346.28	
327	Dickinson, Andrew C.	\$743.38		1079	Baker, Neil D. Jr.	\$751.28	
328	Dickinson, Andrew C.	\$76.00		443	Barker, Michael	\$1,622.03	
375	Doody, Larry W.	\$1,102.00		444	Barker, Michael	\$117.45	
385	Dow, Heirs of Beth A.	\$1,327.63		887	Bernier, Ronald A.	\$342.23	
390	Drost, Abraham J.	\$840.75		649	Blair, Heirs of Rodney	\$230.85	
1035	Easler, Willard M.	\$237.34	**	334	Bouchey, Carl L.	\$200.48	
178	Farley, Mark	\$1,042.63		1	Bouchey, Carl L.	\$826.20	
289	Ginzburg, Sergey	\$1,330.00		171	Bragg, Aaron L.	\$475.88	
179	Haley, Tammy R.	\$550.56	**	699	Bragg, Jessi L	\$213.59	**
828	Hartsgrove, Jeremy R.	\$553.38		717	Bragg, Michael J.	\$643.95	
829	Hartsgrove, Jeremy R.	\$125.88		121	Bragg, Tammy	\$28.35	
532	Henthorn, James E.	\$824.13		47	Bragg, Troy W.	\$220.73	
1119	Hester, Mark W.	\$23.75		72	Busse, William J.	\$868.73	
238	Hester, Mark W.	\$1,330.00		318	Chandler, Chase	\$1,247.40	
650	Labbe, Roland Sr.	\$373.83	**	821	Churchill, Amanda J. Johnston	\$972.00	
698	Libby, Daniel P.	\$63.87	**	192	Churchill, Andrew J.	\$2,203.20	
706	Marston, Nancy	\$1,501.00		197	Churchill, Harold	\$214.65	
136	McCoy, Bryan J.	\$1,503.38		12	Churchill, Pamela & Ashley	\$147.83	
235	McGraw, Rachael & Keith	\$97.38		422	Conley, Brent	\$901.13	
783	Noyes, Charles	\$356.25		387	Conley, Danielle E.	\$1,701.00	
1127	Orr, Clyde	\$127.77	**	882	Conroy, Stephen D.	\$643.95	
21	Puccio, Michael J.	\$605.63		282	Corey, Michael	\$1,022.63	
658	Rossignol, Mireille F.	\$2,341.75		137	Corey, Michael L.	\$506.25	
660	Rouse, Darrell D.	\$1,235.00		284	Corey, Mike	\$249.08	
397	Royal River, LLC	\$1,849.64	**	288	Corrigan, Kenneth	\$802.25	**
830	Saucier, Robert	\$548.08	**	416	Cote, Richard	\$1,986.53	
560	Smith, Todd	\$2,168.38		417	Cote, Richard	\$650.03	
123	Sparks, Vanessa	\$57.15	**	10	Cottle, George	\$267.30	
766	Sprague, Winston	\$116.38		641	Craw, David J. Jr.	\$1,083.38	
766	Sprague, Winston	\$1,056.60		358	Creasey, Dion	\$182.25	
1054	Stevens, Michael	\$1,254.00		2020 Subtotal		\$25,854.98	

2020 Unpaid Taxes (Cont'd)

996	Deschesne, Robert A.	\$1,070.53	**	660	Rouse, Darrell D.	\$951.75	
325	Devoe, Donald P. Jr.	\$367.06	**	397	Royal River, LLC	\$1,705.05	
327	Dickinson, Andrew C.	\$530.55		901	Sander, Dona	\$539.24	**
328	Dickinson, Andrew C.	\$64.80		831	Shaw, Mike	\$1,091.48	
335	Doak, William A.	\$680.40		1058	Smith, Anthony	\$476.79	**
601	Dobson, Scott R.	\$188.33		560	Smith, Todd	\$1,848.83	
1086	Dobson, Scott R.	\$5,254.88		843	Snyder, Eleanor J.	\$109.35	
343	Dobson, Steven R.	\$20.25		176	Solorzano, Marcus Gabriel	\$833.57	
662	Dobson, Steven R.	\$945.68		123	Sparks, Vanessa	\$690.53	
663	Dobson, Steven R.	\$50.63		766	Sprague, Winston	\$99.23	
1137	Dobson, Steven R.	\$477.90		837	SRD Rentals	\$1,310.18	
375	Doody, Larry W.	\$925.43		213	Stevens, Michael	\$62.78	
385	Dow, Heirs of Beth A.	\$1,119.83		1054	Stevens, Michael	\$805.95	
390	Drost, Abraham J.	\$716.85		27	Sturgeon, Linda (Boyce	\$1,152.23	
408	Dyer, Harold/Valerie	\$56.70		544	Sweetser, William G.	\$722.93	
413	Easler, Edward	\$309.83		884	Tarbox, Leon	\$447.53	
1035	Easler, Willard M.	\$222.75		893	Tarr, Sarah L.	\$2,721.60	
3	Everett, Douglas A. Sr.	\$275.40		337	Taxiarchis, Nicholas N.	\$1,217.03	
11	Farrow, Adam	\$70.88		1043	TBK Northern Maine LLC	\$2,022.98	
289	Ginzburg, Sergey	\$1,134.00		437	TBK Northern Maine LLC	\$1,528.88	
168	Hafford, Floyd D.	\$58.01	*	9	TBK Northern Maine LLC	\$89.10	
248	Hafford, Floyd D.	\$666.23		13	TBK Northern Maine LLC	\$123.53	
179	Haley, Tammy R.	\$963.90		78	TBK Northern Maine LLC	\$164.03	
251	Harris, Heirs of Carroll E.	\$575.10		1100	TBK Northern Maine LLC	\$103.28	
828	Hartsgrove, Jeremy R.	\$469.80		499	Therault, Brielle	\$62.78	
829	Hartsgrove, Jeremy R.	\$107.33		1071	Therault, Scott J.	\$1,743.53	
532	Henthorn, James E.	\$702.68		534	Thompson, Adam E.	\$3,278.48	
1119	Hester, Mark W.	\$20.25		345	Thompson, Adam E.	\$2,270.03	
238	Hester, Mark W.	\$1,117.80		1132	Tierney, Amber Ray	\$115.43	
144	Hewitt, Gary L. Jr.	\$860.63		126	Turner, Leonard E.	\$1,160.33	
763	Holmes, Steven	\$57.35	**	982	Tuttle, Jody C.	\$2,982.83	
84	Ireland, Tina	\$234.62		983	Tuttle, Jody C.	\$54.68	
626	Irish, Bonnie	\$123.53		648	USA acting thru Rural Dev.	\$1,541.03	
146	Jencks, Raylene L. Blair	\$68.85		1002	Walgreen, Sharon	\$564.98	
260	Keck, Marianne	\$1,180.58		26	Wark, Kelly	\$423.23	
394	Ketch, Andrew P. (Susee)	\$1,162.23	**	711	White, Susan A.	\$698.63	
439	King, Spencer A.	\$1,140.08		566	White, Valerie (Bright)	\$911.25	
589	Kirschmann, Michael J.	\$62.78		615	Wilkins, Blaine	\$451.58	
590	Kirschmann, Michael J.	\$1,481.49		Total \$109,058.70			
650	Labbe, Roland Sr.	\$532.58		Unpaid Personal Property			
1120	Landeen, Michael I.	\$3,260.25		46	Aroostook Hospitality Inn	2017	502.20
526	Landry, Albert III	\$196.43				2018	517.70
698	Libby, Daniel P.	\$38.48				2019	406.13
706	Marston, Nancy	\$1,279.80				2020	278.34
136	McCoy, Bryan J.	\$1,281.83		55	Sledquarters	2017	40.30
235	McGraw, Rachael & Keith	\$83.03				2018	40.30
571	McIntosh, Jeremiah M.	\$2,901.83				2019	30.88
994	McIntosh, Jeremiah M.	\$3,600.45				2020	30.13
752	McNeal, Craig	\$206.55	*	93	T&R Auto Body & Salvage	2016	114.70
595	Mitchell, Terry E.	\$1,589.42				2017	102.30
178	Mortgage Menders, LLC	\$1,291.95				2018	93.00
784	Northern New England	\$60.00	**			2019	68.88
783	Noyes, Charles	\$708.75				2020	24.60
1127	Orr, Clyde	\$143.78		60	Thompson, Adam	2018	24.80
819	Pelletier, Joshua P.	\$1,089.45				2019	19.00
203	Pelletier, Justin	\$524.32				2020	19.12
21	Puccio, Michael J.	\$415.13		Total			\$2,312.38
830	Roszak, Jaclene	\$1,387.13					

INDEPENDENT AUDITOR'S REPORT

To the Select people of the
Town of Washburn, 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 Washburn, 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 Washburn, 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 Washburn, 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 16, 2021, on our consideration of the Town of Washburn, 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 Washburn, Maine's internal control over financial reporting and compliance.

Davis, Gates & Alward CPA's

Davis, Gates & Alward CPA's

Presque Isle, Maine

February 16, 2021

TOWN OF WASHBURN, MAINE

GOVERNMENT WIDE STATEMENT OF NET POSITION JANUARY 31, 2021

	Governmental Activities
Assets	
<i>Current assets</i>	
Cash	\$ 907,053
Taxes receivable	154,962
Loan receivable	141,371
Tax liens	61,349
<i>Non-current capital assets</i>	
Land	78,800
Property, plant and equipment, net of accumulated depreciation	2,639,161
<i>Deferred Outflow of Resources</i>	
Pensions	15,726
	<u>\$ 3,998,422</u>
Liabilities	
<i>Current liabilities</i>	
Accounts payable	\$ 1,461
Accrued expenses	9,432
Due to other governments	1,861
Current portion of long-term debt	107,601
Total current liabilities	<u>120,355</u>
<i>Non-current liabilities</i>	
Pension liability	93,026
Note payable	483,714
Total long-term liabilities	<u>576,740</u>
<i>Deferred Inflow of Resources</i>	
Pensions	35,174
Net Position	
Net investment in capital assets	2,126,646
Unrestricted	1,139,507
Total net position	<u>\$ 3,998,422</u>

TOWN OF WASHBURN, 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 Governmental Activities
Governmental activities:					
Education	\$ (774,613)	\$ -	\$ -	\$ -	\$ (774,613)
County tax	(91,439)	-	-	-	(91,439)
Administration	(196,306)	-	-	-	(196,306)
Appropriations	(184,319)	-	-	-	(184,319)
TIF Town costs	(53,605)	-	-	-	(53,605)
Police department	(220,166)	-	-	-	(220,166)
Fire department	(87,697)	-	-	-	(87,697)
Public works	(295,733)	-	28,164	-	(267,569)
Parks / Recreation	(64,062)	-	-	-	(64,062)
Building / grounds	(84,566)	-	-	-	(84,566)
Library	(50,761)	-	-	-	(50,761)
Outside requests	(10,655)	-	-	-	(10,655)
Special revenue fund	(12,828)	-	912,501	-	899,673
Pension expense	(7,144)	-	-	-	(7,144)
Depreciation	(130,893)	-	-	-	(130,893)
Debt service - interest	(16,610)	-	-	-	(16,610)
Total governmental activities	<u>\$ (2,281,397)</u>	<u>\$ -</u>	<u>\$ 940,665</u>	<u>\$ -</u>	<u>\$ (1,340,732)</u>
General revenues					
Tax revenues					2,294,537
TIF developer costs					(608,145)
Intergovernmental revenues					809,659
Interest income					21,835
Other revenues					107,569
Total revenues					<u>2,625,455</u>
Change in net position					<u>1,284,723</u>
Net position - beginning					<u>1,981,430</u>
Net position - ending					<u>\$ 3,266,153</u>

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

TOWN OF WASHBURN, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS JANUARY 31, 2021

	<i>Major funds</i>		
	General	Special Revenue	Total
Assets:			
Cash	\$ 801,906	\$ 105,147	\$ 907,053
Uncollected taxes	154,962	-	154,962
Loan receivable	136,224	5,147	141,371
Due from other fund	59,370	11,559	70,929
Tax liens	61,349	-	61,349
Total assets	<u>\$ 1,213,811</u>	<u>\$ 121,853</u>	<u>\$ 1,335,664</u>
Liabilities:			
Accounts payable	\$ 1,461	\$ -	\$ 1,461
Other accrued expenditures	9,432	-	9,432
Due to other governments	1,861	-	1,861
Due to other funds	11,559	59,370	70,929
Total current liabilities	<u>24,313</u>	<u>59,370</u>	<u>83,683</u>
Deferred inflow of resources			
Unearned property tax revenues	104,000	-	104,000
Fund Balances:			
Special revenue	-	62,483	62,483
Assigned fund balance	307,895	-	307,895
Unassigned fund balance	777,603	-	777,603
Total fund balance	<u>1,085,498</u>	<u>62,483</u>	<u>1,147,981</u>
	<u>\$ 1,213,811</u>	<u>\$ 121,853</u>	<u>\$ 1,335,664</u>
Total fund equity as noted above:			\$ 1,147,981
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 associated debt			2,126,646
Certain assets are not available to pay for current fund liabilities and, therefore are deferred in the fund statements:			
Unearned property tax revenues			104,000
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:			
Pension liability			(93,026)
Deferred outflows of resources related to pensions			15,726
Deferred inflows of resources related to pensions			(35,174)
Total net position of governmental activities:			<u>\$ 3,266,153</u>

TOWN OF WASHBURN, MAINE

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

	Major funds		
	General Fund	Special Revenue Fund	Total
Revenues			
Tax revenues	\$ 2,367,152	\$ -	\$ 2,367,152
TIF developer costs	(608,145)	\$ -	(608,145)
Intergovernmental revenues	837,823	900,163	1,737,986
Interest income	21,835	12,338	34,173
Other revenues	107,569	-	107,569
Total revenues	<u>2,726,234</u>	<u>912,501</u>	<u>3,638,735</u>
Expenditures			
Education	774,613	-	774,613
County tax	91,439	-	91,439
Administration	196,306	1,115,270	1,311,576
Appropriations	184,319	-	184,319
TIF Town costs	53,605	-	53,605
Fire department	87,697	-	87,697
Police department	220,166	-	220,166
Public works	755,237	-	755,237
Parks / Recreation	64,062	-	64,062
Building / grounds	84,566	-	84,566
Library	50,761	-	50,761
Outside Requests	10,655	-	10,655
Debt service	113,436	-	113,436
Total expenditures	<u>2,686,862</u>	<u>1,115,270</u>	<u>3,802,132</u>
Change in Fund Balance	39,372	(202,769)	(163,397)
Other sources			
Interfund transfer	(118,045)	118,045	-
Proceeds from long-term debt	386,045	-	386,045
	<u>268,000</u>	<u>118,045</u>	<u>386,045</u>
Net Change in Fund Balance	307,372	(84,724)	222,648
Fund Balance - beginning	778,126	147,207	925,333
Fund Balance - ending	<u>\$ 1,085,498</u>	<u>\$ 62,483</u>	<u>\$ 1,147,981</u>

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

TOWN OF WASHBURN, 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)	\$	222,648
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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:

Storm drain improvements		656,252
Electrical sub-station		446,190
Loader		119,000
Plow truck		186,045
Road improvements		154,459

Proceed 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		(386,045)
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Payment 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		96,826
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Depreciation expense		(130,893)
Pension expense		(7,144)
Change in unearned revenue		(72,615)

Change in net position of governmental activities (page 4)	<u>\$</u>	<u>1,284,723</u>
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1. SIGNIFICANT ACCOUNTING POLICIESReporting Entity

The Town of Washburn, Maine was incorporated 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.

Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's proprietary fund (if applicable) and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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. Special revenue funds do not have legally adopted budgets, but administratively approved project budgets.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)Allowance for uncollectible accounts

The allowance for uncollectible accounts is estimated to be \$0 as of January 31, 2021.

Short-term Inter-fund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the combined balance sheet.

Capital Assets

Capital assets, not including infrastructure assets, purchased or acquired with an original cost of \$5,000 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 \$50,000 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 and Improvements	50 years
Equipment	10-20 years
Paving	10 years

Compensated Absences

Town employees are granted vacation and sick leave in varying amounts. Vacation is intended to be taken within the year earned. Employees can get paid one half of accrued vacation with the maximum being 10 days. The amount of accrued vacation is not material in relation to the financial statements. Accumulated sick leave is not payable to an employee upon termination or retirement.

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,

NOTES TO FINANCIAL STATEMENTS (cont'd)

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Fund Equity (cont'd)

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

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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees' Retirement Fund (MePERS) and additions to/deductions from MePERS's fiduciary net position have been determined on the same basis as they are reported by MePERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. DEPOSITS AND INVESTMENTS

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Maine or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The Town's deposits were fully insured or collateralized as required by state statutes at January 31, 2021. The carrying amount of the Town's deposits is \$794,456.

Collateral for Deposits – The Towns funds are secured by FDIC and by additional insurance provided by the Bank. FDIC insures funds up to a maximum of \$250,000.

NOTES TO FINANCIAL STATEMENTS (cont'd)

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 14th 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 taxes for the fiscal year ended January 31, 2021, \$2,050,362 were assessed at a rate of 20.25 mils on the dollar on a total taxable valuation of \$101,252,443.

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 \$104,000.

4. LEASE

The Town has a 3 year lease with Pines Health Center which calls for monthly payments of \$800. The lease expires December 2021.

5. TAX ABATEMENTS

Tax abatements are authorized by the Town governance. Abatements can include 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 \$13,677.

6. INTERFUND ACTIVITY

	Major funds		
	General	Sp Revenue Fund	Totals
Due from other funds:			
General fund	\$ 59,370	\$ 11,559	\$ 70,929
Due to other funds:			
General fund	\$ -	\$ -	\$ -
Stephen King grant	8,521	-	8,521
Lego Grant	902	-	902
I-Pad grant	382	-	382
Ye Olde Book Shoppe	1,525	-	1,525
C.D.B.G. grant	-	59,370	59,370
DEP septic systems	229	-	229
	<u>\$ 11,559</u>	<u>\$ 59,370</u>	<u>\$ 70,929</u>

Interfund balances are the result of some special revenue cash being included in the general fund checking account. Transfers to and from are the result of cash activity in the special revenue fund.

NOTES TO FINANCIAL STATEMENTS (cont'd)

7. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment for the general fund at January 31, 2021 are as follows:

DESCRIPTION	Beginning Balance	Additions	Deletions	Ending Balance
Asset				
Buildings	\$ 891,500	\$ -	\$ -	\$ 891,500
Recreation	21,900	-	-	21,900
Buildings/grounds	74,100	-	-	74,100
Police dept	62,110	-	-	62,110
Fire dept	541,293	-	-	541,293
Highway dept	690,239	305,045	-	995,284
Infrastructure improvements	848,635	1,256,901	-	2,105,536
Total assets	3,129,777	1,561,946	-	4,691,723
Accumulated Depreciation				
Buildings	820,180	17,830	-	838,010
Recreation	2,190	2,190	-	4,380
Buildings/grounds	56,100	3,000	-	59,100
Police dept	41,339	2,770	-	44,109
Fire dept	392,441	11,002	-	403,443
Highway dept	452,501	40,071	-	492,572
Infrastructure improvements	156,918	54,030	-	210,948
	1,921,669	130,893	-	2,052,562
Net fixed assets	\$ 1,208,108	\$ 1,431,053	\$ -	\$ 2,639,161

8. 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.

9. 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.

TOWN OF WASHBURN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

10. LONG-TERM DEBT

	Balance February 1	New Debt	Principal payments	Balance January 31
Note payable to Katahdin Trust Company due in monthly installments for \$1,315 including interest at 6.5% Proceeds used for site cleanup	\$ 131,461	\$ -	\$ (7,481)	\$ 123,980
Note payable to Machias Savings Bank due in monthly installments of \$3,112 including interest at 3.75%. Proceeds used to purchase a loader	-	200,000	(7,361)	192,639
Note payable to KS State Bank due in annual installments of \$39,998 including interest at 3.65%. Proceeds used to purchase a plow truck	-	186,045	(39,998)	146,047
Note payable to Katahdin Trust Company due in monthly installments for \$531 including interest at 2.39% Proceeds used for pickup purchase	6,401	-	(4,800)	1,601
Note payable to Machias Savings Bank due in monthly installments of \$2,147 including interest at 4.25%. Proceeds used to purchase a plow truck	110,568	-	(21,414)	89,154
Note payable to Machias Savings Bank due in monthly installments of \$1,023 including interest at 4.5%. Proceeds used to upgrade street lights	48,183	-	(10,287)	37,896
Note payable to Katahdin Trust Co. due in monthly installments of \$2,052 including interest at 4.25%	5,483	-	(5,483)	-
	<u>\$ 302,096</u>	<u>\$ 386,045</u>	<u>\$ (96,824)</u>	<u>\$ 591,317</u>

Debt is due as follows:

	Principle	Interest	Total
2022	\$ 107,601	\$ 24,901	\$ 132,502
2023	110,486	20,261	130,747
2024	115,197	15,549	130,746
2025	105,761	10,732	116,493
2026	45,759	1,897	47,656
2027-2031	75,552	15,565	91,117
2032-2037	30,961	2,413	33,374
	<u>\$ 591,317</u>	<u>\$ 91,318</u>	<u>\$ 682,635</u>

11. OVERLAPPING DEBT

The Town's proportionate share of Aroostook County debt (determined by the percentage of the Town's state valuation to the County's state valuation) is not reported in the Town's financial statements. Debt service is included in the annual county assessment to the Town.

12. 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, 2020**, the Town's share was approximately:

	Outstanding	Town's	Total
	Debt	share	Share
M.S.A.D. No. 45	\$ 447,843	62.90%	\$ 281,690

13. OTHER COMMITMENTS

During the fiscal year the Town spent \$136,224 on a daycare building that was sold after the fiscal year end. It is expected this will be a \$150,000 at 3% loan, payable monthly at \$1,448 beginning in March 2021 and ending in January 2031.

The Town had some tax acquired property that potentially has some environmental issues. For the fiscal year ended 1-31-21, this issues has been resolved with no cost to the Town.

14. PENSION PLAN*General/Information about the Pension Plan*

Plan Description - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan) cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that may be obtained at www.maineopers.org.

Benefits Provided -The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan).

Contributions- Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

TOWN OF WASHBURN, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JANUARY 31, 2021

	Budgeted Amounts				Variance Favorable (Unfavorable)
	Original	Adjustments	Final	Actual	
Revenues					
Tax revenues					
Commitment	\$ 2,050,362	\$ -	\$ 2,050,362	\$ 2,050,364	\$ 2
TIF developer costs	(731,351)	-	(731,351)	(608,145)	(123,206)
Abatements	-	-	-	(13,677)	(13,677)
Discounts	-	-	-	(14,833)	(14,833)
Excise	261,000	-	261,000	272,683	11,683
Intergovernmental revenues					
Revenue sharing	260,000	-	260,000	263,679	3,679
U.R.I.P.	30,000	-	30,000	28,164	(1,836)
Homestead exemption	160,589	-	160,589	174,730	14,141
Veteran's exemption	-	-	-	1,769	1,769
BETE reimbursement	364,904	-	364,904	364,953	49
Tree growth	-	-	-	3,660	3,660
General assistance	1,000	-	1,000	868	(132)
Interest income	13,250	-	13,250	21,835	8,585
Miscellaneous income	74,750	-	74,750	107,569	32,819
Total revenues	<u>2,484,504</u>	<u>-</u>	<u>2,484,504</u>	<u>2,653,619</u>	<u>(77,297)</u>
Expenditures					
Education	774,613	-	774,613	774,613	-
County tax	91,438	-	91,439	91,439	-
Administration	202,887	-	202,887	196,306	6,581
Library	55,757	-	55,757	50,761	4,996
Outside Agencies	10,656	-	10,656	10,655	1
Appropriations	210,561	(12,276)	198,285	184,319	13,966
TIF - Town costs	-	55,534	55,534	53,605	1,929
Police department	240,940	-	240,940	220,166	20,774
Fire department	95,757	(5,483)	90,274	87,697	2,577
Public works	483,092	360,934	844,026	755,237	88,789
Parks / Recreation	80,437	-	80,437	64,062	16,375
Building / grounds	95,931	-	95,931	84,566	11,365
Debt service					
Principal	48,500	46,612	95,112	96,826	(1,714)
Interest	-	12,258	12,258	16,610	(4,352)
Total expenditures	<u>2,390,569</u>	<u>457,579</u>	<u>2,848,149</u>	<u>2,686,862</u>	<u>161,287</u>
Change in fund balance	93,935	(457,579)	(363,645)	(33,243)	83,990
Other sources					
Interfund transfer	-	(118,045)	(118,045)	(118,045)	-
Proceeds from long-term debt	-	386,045	386,045	386,045	-
Net change in fund balance	<u>\$ 93,935</u>	<u>\$ (189,579)</u>	<u>\$ (95,645)</u>	<u>234,757</u>	<u>\$ 83,990</u>
Fund balance - Budgetary basis beginning				778,126	
Adjustments to GAAP basis					
Change in unearned revenues				72,615	
Fund balance - GAAP ending				<u>\$ 1,085,498</u>	

*See independent auditor's report
on supplemental information*

TOWN OF WASHBURN, MAINE

SCHEDULE OF APPROPRIATIONS / OTHER INCOME FOR THE YEAR ENDED JANUARY 31, 2021

Other Income	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Adjustment	Final		
Lien fees	\$ 5,000	\$ -	\$ 5,000	\$ 7,210	\$ 2,210
Departmental income	13,615	-	13,615	24,073	10,458
M.V. town fees	5,000	-	5,000	7,289	2,289
Cell tower income	19,000	-	19,000	19,111	111
Cops Grant	-	-	-	24,044	24,044
Miscellaneous income	32,135	-	32,135	28,140	(3,995)
	<u>\$ 74,750</u>	<u>\$ -</u>	<u>\$ 74,750</u>	<u>\$ 109,867</u>	<u>\$ 35,117</u>

Appropriations	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Adjustment	Final		
Street lights	\$ 17,000	\$ (12,276)	\$ 4,724	\$ 4,199	\$ 525
Ambulance service	19,400	-	19,400	19,401	(1)
Hydrant rental	58,356	-	58,356	58,358	(2)
Insurance	30,000	-	30,000	26,958	3,042
Solid waste	850	-	850	1,293	(443)
General assistance	2,000	-	2,000	503	1,497
Revaluation	-	-	-	-	-
Contract services	27,000	-	27,000	25,612	1,388
Garbage disposal	1,200	-	1,200	-	1,200
Tax assessor	7,000	-	7,000	4,000	3,000
Auditor	5,000	-	5,000	5,000	-
Grant matching funds	1,500	-	1,500	-	1,500
Town council	7,500	-	7,500	7,500	-
Miscellaneous	-	-	-	800	(800)
Maintenance / improv.	15,000	-	15,000	18,655	(3,655)
Property cleanup	12,500	-	12,500	8,215	4,285
MMA dues	2,255	-	2,255	2,255	-
Legal fees	3,500	-	3,500	1,450	2,050
Planning board	500	-	500	120	380
	<u>\$ 210,561</u>	<u>\$ (12,276)</u>	<u>\$ 198,285</u>	<u>\$ 184,319</u>	<u>\$ 13,966</u>

*See independent auditor's report
on supplemental information*

TOWN OF WASHBURN, MAINE

COMBINING BALANCE SHEETS
SPECIAL REVENUE FUNDS
JANUARY 31, 2021

	Public Lands	Washburn Memorial Trust	Stephen King Grant	I-Pad Grant	Lego Grant	Ye Olde Book Shoppe	Mill Pond	Revolving Loan	C.D.B.G. Grant	D.E.P. Septic Systems	Total
Assets											
Cash	\$ 3,234	\$ 80,955	\$ -	\$ -	\$ -	\$ -	\$ 3,590	\$ 17,368	\$ -	\$ -	\$ 105,147
Loan receivable	-	-	-	-	-	-	-	5,147	-	-	5,147
Due from other funds	-	-	8,521	382	902	1,525	-	-	-	229	11,559
	<u>\$ 3,234</u>	<u>\$ 80,955</u>	<u>\$ 8,521</u>	<u>\$ 382</u>	<u>\$ 902</u>	<u>\$ 1,525</u>	<u>\$ 3,590</u>	<u>\$ 22,515</u>	<u>\$ -</u>	<u>\$ 229</u>	<u>\$ 121,853</u>
Liabilities											
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,370	\$ -	\$ 59,370
Fund balance Reserved	<u>\$ 3,234</u>	<u>\$ 80,955</u>	<u>\$ 8,521</u>	<u>\$ 382</u>	<u>\$ 902</u>	<u>\$ 1,525</u>	<u>\$ 3,590</u>	<u>\$ 22,515</u>	<u>\$ (59,370)</u>	<u>\$ 229</u>	<u>\$ 62,483</u>

TOWN OF WASHBURN, MAINE

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

Assigned for Subsequent Years' Expenditures

	Beginning Balance	Appropriation	Receipts	Total Available	Disbursements	Transfers	Ending Balance
Police Dept. reserve	\$ 68,911	\$ 2,500	\$ -	\$ 71,411	\$ (2,112)	\$ -	\$ 69,299
Highway Dept. reserve	65,646	44,500	200,000	310,146	(209,389)	-	100,757
Building / Grounds reserve	4,164	5,000	-	9,164	(2,219)	-	6,945
Paving reserve	-	207,019	-	207,019	(154,459)	-	52,560
Recreation reserve	4,285	6,000	-	10,285	(2,023)	-	8,262
Recreation donations	-	-	300	300	-	-	300
Health Center	4,000	2,500	-	6,500	-	-	6,500
Library capital reserve	1,255	-	-	1,255	-	-	1,255
Library memorial	762	-	400	1,162	-	-	1,162
Library donations	198	-	159	357	-	-	357
Holiday donations	2,520	-	323	2,843	-	-	2,843
Fuel assistance	750	-	-	750	-	-	750
Street lights	-	2,000	1,231	3,231	-	-	3,231
Fire department reserve	43,974	10,000	-	53,974	(300)	-	53,674
	<u>\$ 196,465</u>	<u>\$ 279,519</u>	<u>\$ 202,413</u>	<u>\$ 678,397</u>	<u>\$ (370,502)</u>	<u>\$ -</u>	<u>\$ 307,895</u>

See independent auditor's report
on supplemental information

BUDGET COMMITTEE MEETING
FEBRUARY 8, 2021

RESIDENTS:

Keith Brown
Daren Churchill
Fred Thomas
Larry Bull
Allen Deeves
Wayne Churchill
Adam Doody
Julie Doody
Harold Easler
William Pike
Joanna Pike
Jack Baker

NON-RESIDENTS:

Donna Turner
Beverly Turner
Nathan Allen
Marcie Barbarula
Lois Walton
Cecil Walton
Cyr Martin

ANNUAL TOWN MEETING - MARCH 15 & 16, 2021

WARRANT

To: **HAROLD D. EASLER**, Resident of the Town of Washburn, County of Aroostook, and State of Maine

GREETINGS:

In the name of the State of Maine, you are hereby required to notify the voters of the Town of Washburn, in said County of Aroostook, qualified by law to vote in the Town affairs, to meet at the WASHBURN MUNICIPAL BUILDING in said Town on MONDAY, THE 15th DAY OF MARCH, 2021, A.D. AT 1:00 O'CLOCK IN THE AFTERNOON (Eastern Standard Time), then and there to act on Articles 1 and 2.

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

ARTICLE 2. To select all Town Officials as required to be elected by secret ballots; namely, two (2) members to serve on the Washburn Town Council for three-year terms, two (2) members for 3-year terms, and one (1) member for one-year term to serve on the Board of Directors for Maine School Administrative District #45.

THE POLLS SHALL OPEN AT 1:00 O'CLOCK IN THE AFTERNOON ON MARCH 15, 2021, AND SHALL CLOSE AT 8:00 O'CLOCK IN THE EVENING ON MARCH 15, 2021. **THE MEETING SHALL THEN ADJOURN AT 8:00 P.M. AND RECONVENE AT THE WASHBURN DISTRICT HIGH SCHOOL AT 7:00 P.M. ON TUESDAY, MARCH 16, 2021, TO CONSIDER THE REMAINING WARRANT ARTICLES.**

(Please Note: Budget Committee recommendations for various department budgets are for the gross budget minus anticipated departmental income, if any. Where applicable, the Warrant Articles reflect the net budget request.)

ARTICLE 3. To see what sum the Town will vote to raise and appropriate for General Government/Administration.

(BUDGET COMMITTEE RECOMMENDS \$231,110.00)

ARTICLE 4. To see what sum the Town will vote to raise and appropriate for police/law enforcement services.

(BUDGET COMMITTEE RECOMMENDS \$237,707.00)

ARTICLE 5. To see what sum the Town will vote to raise and appropriate for the Washburn Fire Department.

(BUDGET COMMITTEE RECOMMENDS \$97,214.00)

ARTICLE 6. To see what sum the Town will vote to raise and appropriate for the Highway Department/Public Works.

(BUDGET COMMITTEE RECOMMENDS \$535,545.00)

ARTICLE 7. To see what sum the Town will vote to raise and appropriate for the Grounds & Maintenance Department.

(BUDGET COMMITTEE RECOMMENDS \$97,670.00)

ARTICLE 8. To see what sum the Town will vote to raise and appropriate for the Recreation Department.

(BUDGET COMMITTEE RECOMMENDS \$83,115.00)

ARTICLE 9. To see what sum the Town will vote to raise and appropriate for the Washburn Memorial Library.

(BUDGET COMMITTEE RECOMMENDS \$55,561.00)

ARTICLE 10. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for the general protection of persons and property for hydrant protection, street lights, Town insurance, and ambulance service.

**BUDGET COMMITTEE RECOMMENDS A TOTAL OF \$125,956.00 TO BE
DISTRIBUTED AS FOLLOWS:**

HYDRANT PROTECTION	\$58,356.00
STREET LIGHTS	\$16,200.00
TOWN INSURANCE	\$32,000.00
AMBULANCE	\$19,400.00

ARTICLE 11. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for the Town's share of General Assistance.

(BUDGET COMMITTEE RECOMMENDS \$2,000.00)

ARTICLE 12. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for Town Office Utilities.

(BUDGET COMMITTEE RECOMMENDS: \$14,325.00)

ARTICLE 13. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for Legal Fees.

(BUDGET COMMITTEE RECOMMENDS \$3,500.00)

ARTICLE 14. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for the Planning Board/Zoning Board of Appeals for the purpose of training and related uses.

(BUDGET COMMITTEE RECOMMENDS \$500.00)

ARTICLE 15. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for Contract Services, Garbage Disposal, Thomas Brewer Park Toilet Facilities, Tax Assessor, Auditor, Maine Municipal Association Dues, and Town Council.

**BUDGET COMMITTEE RECOMMENDS \$48,905.00 TO BE DISTRIBUTED
AS FOLLOWS:**

CONTRACT SERVICES	\$23,500.00
GARBAGE DISPOSAL.....	\$1,300.00
TAX ASSESSOR.....	\$7,000.00
AUDITOR.....	\$6,500.00
MAINE MUNICIPAL ASSOC. DUES.....	\$2,255.00
TOWN COUNCIL	\$7,500.00
THOMAS BREWER PARK TOILET FACILITIES.....	\$850.00

ARTICLE 16. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate to cover owner-related expenses at the Pines Washburn Health Center.

(BUDGET COMMITTEE RECOMMENDS \$2,500.00)

ARTICLE 17. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for town maintenance and improvements.

(BUDGET COMMITTEE RECOMMENDS \$15,000.00)

ARTICLE 18. (Under Other Expenses) To see what sum the Town will vote to raise and appropriate for various outside agencies.

**(BUDGET COMMITTEE RECOMMENDS \$8,569.00
TO BE DISTRIBUTED AS FOLLOWS:**

CENTRAL AROOSTOOK HUMANE SOCIETY	\$3,206.00
AROOSTOOK AGENCY ON AGING.....	\$1,000.00
AMERICAN LEGION.....	\$300.00
HOMELESS SERVICES OF AROOSTOOK.....	\$1,500.00
AMERICAN RED CROSS.....	\$150.00
CENTRAL AROOSTOOK SOIL & WATER CONSERVATION.....	\$500.00
ACAP	\$150.00
SALMON BROOK HISTORICAL SOCIETY	\$1,000.00
NORTHERN MAINE VETERAN'S CEMETERY CORPORATION	\$100.00
CATHOLIC CHARITIES MAINE	\$150.00
MAINE PUBLIC BROADCASTING NETWORK	\$100.00
COMMUNITY HEALTH FOUNDATION	130.00
LIFEFLIGHT FOUNDATION.....	283.00

ARTICLE 19. To see if the Town will vote to authorize the municipal officers to make application for and execute any documents related to grants for the improvement of Town functions and for supplies and equipment for the Town departments, and to accept said grant funds if awarded and authorize their expenditure for the purposes specified in the grant. Should any particular grant require matching funds from the Town of more than \$1,500.00, then a Special Town Meeting will be held to obtain permission regarding that grant application and expenditures.

ARTICLE 20. To see what sum the Town will vote to raise and appropriate for the purpose of property cleanups and ordinance violation corrections (either local or state) as required.

(BUDGET COMMITTEE RECOMMENDS \$12,500.00)

ARTICLE 21. To see what sum the Town will vote to raise and appropriate for reclaiming and paving. Location to be determined in the Spring.

(BUDGET COMMITTEE RECOMMENDS \$50,000.00)

ARTICLE 22. To see if the Town will vote to authorize the Town Council to obtain a line of credit or a tax anticipation loan for the February 1, 2021, through January 31, 2022, fiscal year if the same becomes necessary for the proper functioning of the Town and to cover any cash flow issues that may arise during said fiscal year.

ARTICLE 23. To see if the Town will authorize the Town Council, on behalf of the Town, to sell, lease, and/or dispose of any real estate or personal property acquired by the Town for non-payment of taxes or other Town bills thereon, at such price and under such terms and conditions as the Town Council deems advisable, and to negotiate and execute any and all documents necessary to accomplish any such transaction.

ARTICLE 24. To see if the Town will vote to authorize the Town Council, on behalf of the Town, to sell, lease, and/or dispose of any Town-owned property, either real estate or personal property, at such price and under such terms and conditions as the Town Council deems advisable, and to negotiate and execute any and all documents necessary to accomplish any such transaction.

ARTICLE 25. To see if the Town will authorize and instruct the Town Council to apply and charge all overdrafts in the Town Officers Report for the fiscal year ending on or before January 31, 2022, which overdrafts are not to exceed 7.5% of the original department appropriation total without approval of a Special Town Meeting.

ARTICLE 26. To see if the Town will fix a date when taxes shall be due and payable and set a rate of interest to be charged on taxes unpaid after said date. Tax bills shall be due and payable upon presentation with a **2%** discount for payment within 30 days, and interest shall be assessed at the rate of **6%** as of November 1, 2021, until paid. Advance payment of estimated taxes shall be accepted before commitment, and no interest shall be paid for unsolicited advance payment or overpayment of estimated taxes.

ARTICLE 27. To see if the Town will vote to authorize the tax collector to enter into a standard agreement with taxpayers establishing a tax club payment plan for property taxes, whereby: (1) the taxpayer agrees to pay eleven (11) specified monthly payments to the Town based on his/her actual tax obligation for current year property taxes; (2) the Town agrees not to charge interest on timely payments made pursuant to the tax club agreement; (3) the Town authorizes the tax collector to accept tax club payments for current year taxes which may be made prior to the tax club payment due date; (4) the tax club agreement is automatically terminated if a monthly payment is not made, and the taxpayer then becomes subject to the same due date(s) and interest date(s) and rate as other taxpayers who are not participating in the tax club; (5) only taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the tax club program; and (6) taxpayers wishing to participate in the tax club for a particular property in the current tax year shall enter an agreement with the Town by a deadline determined by the tax collector as noted on the current tax bill.

ARTICLE 28. (Under Estimated Income) To see if the Town will vote to accept money from the Maine Department of Transportation for Local Roads Assistance Funds in the estimated amount of **\$28,120.00** for the purpose of road maintenance and repairs.

ARTICLE 29. (Under Estimated Income) To see if the Town will vote to accept funds from the State of Maine provided by the Maine State Legislature the following funds (excluding Local Roads Assistance contained in the previous article) are:

1. State Municipal Revenue Sharing
2. General Assistance Reimbursement
3. Veterans Exemption
4. Tree Growth
5. Homestead Exemption
6. BETE Reimbursement

ARTICLE 30. To see if the Town will vote to authorize the Town Officers 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.

ARTICLE 31. To see if the Town will vote to allow the Council to spend funds from the TIF District approved project list pursuant to 30-A M.R.S.A. §§ 5221-5235.

Economic Development:	\$53,500.00
Brownsfield Clean-up Loan:	\$14,304.00
Administration Fees:	\$15,000.00
August Festival:	\$ 2,000.00
Washburn Trailrunners	\$ 1,000.00
Washburn ATV Club	\$ 300.00
NMDC	\$ 2,606.00
Streetlight Reserve	\$ 3,100.00

WASHBURN TOWN COUNCIL:

KEITH R. BROWN, CHAIRPERSON

DAREN S. CHURCHILL

FREDERICK A. THOMAS

LARRY E. BULL

ALLEN DEEVES

A TRUE COPY ATTEST:

HAROLD D. EASLER, RESIDENT