

TOWN OFFICERS FOR THE YEAR 2021

Selectmen, Assessors & Overseers of the Poor

Donna Turner, Selectman	Term Expires 2022	207-227-2663
Dwayne Dow, Selectman	Term Expires 2023	207-455-4749
Andrew White, Selectman	Term Expires 2024	207-227-5244

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

Town of Washburn 207-455-8485

Road Commissioners

Andrew White Donna Turner Dwayne Dow

Director of MSAD #45

Jeremiah McIntosh – Term Expires 2022

Constables:

Andrew White

Donna Turner

Dwayne Dow

Library Director:

Heidi Silver

Animal Control Office:

David Rhinebolt – 207-852-7527

Fire Warden:

Bill Sargent – 207-455-4007

Motor Vehicle Registrations

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

Dogs

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

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

Dates to Remember

April 1, 2022	Deadline to file Tax Exemptions (Veterans, Homestead, Blind) if you do not currently have one on file.
Nov. 1, 2022	Interest starts on 2022 Property Taxes
Jan. 31, 2023	Final day to register your dog before late fees begin. Final day to pay property taxes before the Town books close.

Property Taxes

Please notify the Town office prior to **April 1, 2022** if a building has been burned or torn down or has been moved. If the information has not been relayed to the town prior to that date you will be charged for it on your 2020 tax bill. Our tax year runs April 1st to March 31st of the following year. Requests for changes in assessments must also be requested before **April 1st, 2022**.

Building Permits

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

Tax Club

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

Selectmen's Report

Another year has come and gone and it was a busy year and one with much progress. Some of the highlights were:

- We sold the existing Salt Shed and will be putting that money into a new one that will be centrally located to all of the roads. Our existing shed was going to need quite a bit of repair with some pretty high prices, so we thought this was the time to make this move. This will be on the 6 Victoria Street location by the garage and it will be a joint venture with the Town of Washburn. Construction on this will start this spring and be ready for use this coming fall.
- Both the Town of Washburn and the Town of Wade were in dire need of a new backhoe. Neither town could step out and purchase a new one on their own so we combined forces and purchased one together. There isn't any need to have two separate backhoes with the miles of roads that we maintain. It seems to be working out quite well and did allow both of us the opportunity to access a new machine with a great warranty.
- With the successful joint purchase of the backhoe, it was time to consider the possibility of combining more services between the two departments. Washburn and Wade had separate town meetings with the results clearly showing that voters were in favor of more collaboration between both towns. It is a work in progress for all of us involved and going to take a little time and patience to get the bugs worked out. However, it is a very positive and effective partnership thus far.
- We also had a large ditching job done on the New Dunntown Road, in conjunction with Washburn. We rented a machine from Soderberg Construction and also hired their operator. This allowed us to get a large stretch of road done at a very economical price. Several culverts were replaced, many tons of cold patch placed, as well as our Spring & Fall road grading. There was also extensive ditching done on Gardner Creek Road by Mike Ouellette and Isaac Vaughn.
- All joint projects are being done with a 2/3 1/3 rate of money. 2/3 by Washburn, 1/3 by Wade. That was based on the miles of roads each town has. This is the same formula that the Town of Mapleton, Castle Hill & Chapman have used for years. If it will work for them, it should work for us.
- The Washburn & Wade highway department is now using the Wade town garage as their base so there should be some savings on that as well.
- This entire joint venture is a work in progress but one that I think will help all involved. Money saved, more work done, etc.
- Paving done last summer was on the Haynes Road. This road is jointly owned with Castle Hill so we had half of the bill to pay.
- Beginning in October Adam Doody started overseeing the highway department. He manages the budget, oversees their work, helps with maintenance decisions, etc. He has proved to be a great asset in that position.

My term is up again this year. I love working for both Towns and this year makes 33 years that I have worked for Wade. I will continue to do so, as long as the citizens of Wade want me. If there is someone else that is interested in this position, then by all means please feel free take this responsibility on.

Respectfully submitted, Donna Turner Wade Selectman 413 DIRKSEN SENATE OFFICE BUILDING WASHINGTON, DC 20510-1904 (202) 224-2523 (202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

Swan M Collins

Susan M. Collins United States Senator

Washington Office 1222 Longworth House Office Building Washington, D.C. 20515 Phone: (202) 225-6306 Fax: (202) 225-2943 www.golden.house.gov



Committee on Armed Services Committee on Small Business

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

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- Caribou Office: 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- Bangor Office: 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- Lewiston Office: 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Javed & Golden

Jared F. Golden Member of Congress



Troy D. Jackson President of the Senate **THE MAINE SENATE** 130th Legislature 3 State House Station Augusta, Maine 04333

January 3, 2022

Dear residents of Wade,

Last winter, I was gathered with my colleagues at the Augusta Civic Center to be sworn into office. We weren't sure what to expect for the work ahead of us. A year later, I am proud of the work we have done to not just help Maine get back on track, but make progress that would be notable even in the best of times.

This past year, we wasted no time in getting to work for Maine people. I'm proud of what we got done in the legislature, including property tax relief, delivering 55 percent of funding for our schools, supporting Maine workers and small businesses, growing the Rainy Day Fund to \$492 million, and making progress reining in the cost of health care and prescription drugs.

Over the past year and a half, so many Mainers came together to do what is right to get us through this crisis. When the Senate reconvenes in January, we need 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 during the legislative session this year.

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 <u>www.troyjackson.org</u> to find out more about what I am working on in Augusta or to sign up for my newsletter.

Sincerely,

2 Jackson

Troy Jackson Senate District 1 Maine Senate President

ANGUS S. KING, JR. MAINE

133 HART SENATE OFFICE BUILDING (202) 224–5344 Website: https://www.King.Senate.gov

United States Senate

WASHINGTON, DC 20510 January 3, 2022 COMMITTEES: ARMED SERVICES CHAIRMAN, STRATEGIC FORCES SUBCOMMITTEE BUDGET ENERGY AND NATURAL RESOURCES CHAIRMAN, NATIONAL PARKS SUBCOMMITTEE INTELLIGENCE RULES AND ADMINISTRATION

Dear Friends,

On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in *the American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,

Angus S. King, Jr. United States Senator

AUGUSTA 40 Western Avenue, Suite 412 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

In Maine call toll-free 1-800-432-1599 Printed on Recycled Paper PORTLAND 1 Pleasant Street, Unit 4W Portland, ME 04101 (207) 245–1565 PRESQUE ISLE 167 Academy Street, Suite A Presque Isle, ME 04769 (207) 764–5124



HOUSE OF REPRESENTATIVES

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

Dustin Michael White

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

February 2022

Dear Friends and Neighbors,

Serving as your State Representative and being entrusted to be your voice at our State Capitol has truly been an honor. Due to term limits, this next November will end my 4th consecutive term serving in the Maine House of Representatives. It has been a pleasure representing Aroostook County and our way of life.

In Augusta, the second regular session of the 130th Legislature began on January 5th with statutory adjournment being April 20th. Our biggest priority will likely be deciding the appropriate manner of handling our state revenue surplus. In my opinion, these funds are an overpayment from the taxpayers and should rightfully and appropriately be returned to the taxpayer; similarly, and more broadly than the \$285 payments previously distributed.

Due to the pandemic, the Legislature is doing a majority of our work virtually. Your feedback is always a welcomed avenue for providing input. This session you are able to participate in the Legislative process without traveling to Augusta by being involved remotely to our meetings and hearings via Zoom. Using the homepage of the Maine Legislature: <u>www.Legislature.Maine.gov</u>, you will find access to meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

In addition, I also continue to send out a weekly eNewsletter featuring current state news, please contact me at <u>Dustin.White@legislature.maine.gov</u> and I will happily add you to my distribution.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2022.

Sincerely, Dustin White

State Representative

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

Washburn Memorial Library Report

Website: https://www.washburnlibrary.com ~ Facebook: Washburn Memorial Library Phone #: 207-455-4814 Tuesday - Friday 10am - 4:30pm Cara's email: washburnmainelibrary@gmail.com Courtney's email: wml.me.1290@gmail.com

The year of 2021 has held many changes for our Washburn Memorial Library. Two new staff members were hired: Cara Miller as the Library Director and Courtney Howe as the Children's Librarian. Each one has brought new aspects to the library and its offerings, such as Toddler Time, Courtney's Crafts, Wellness Wednesdays with Cara, and the Teatime Book Club!

DIRECTOR'S REPORT

Here is a summary of our year's progress:

- **Total Patron** # annual count = 1,968
- Total # of Programs/Events held = 75
- Total # of Program Participant = 777 (# of Adult participants = 300 / # of Children participants = 477)
- **Facebook** # views/online program participants = 1,486
- Wellness Wednesdays: Book reviews (videos) on wellness related resources, averages over 125 views in the first 24 hours the video is posted.
- **Teatime Book Club:** Cara holds a monthly meeting for book club participants. The average # of sign ups each month = 10.
- **Monthly Craft Class:** Each month we offer a craft class via Zoom then record a how to video on Facebook. We have an average of 20 people join us for these classes.
- Senior group: Special events have been held for the senior group from the Washburn Recreation Department. These have included crafts and flower arranging.

LIBRARY HIGHLIGHTS

- Children's Librarian: Hired in May 2021- Courtney Howe.
- Library Director: Hired in October 2021- Cara Miller.
- **New Services:** A new Epson color printer was purchased for the Washburn Memorial Library. A new device charger is now offered to patrons for use.
- Updates: New shelving and more efficient organizing of the library's collection layouts.
- New Programs: Wellness Wednesdays (video focusing on reviews of health & wellness related books), Teatime Book Club, Crafts with Courtney, Toddler Story Time, & more!

CHILDREN'S LIBRARIAN REPORT

- **Toddler Time** was held every Friday from June to November with an average of 8 children attending with their parents to enjoy story time, craft time, and snack time. Since Covid has gotten worse we did not meet in person in the month of December. During that time Courtney posted bi-weekly readings of a children's book on Facebook.
- **MSAD #45 summer school** joined Courtney at the library during the month of July and learned how to check out a book and return a book to the library. We also had story time and craft time each week with an average of 23 students in this program.
- Courtney held the summer reading program which ended up having a great turnout of 12 participants. The theme was "Catch the Reading Bug" and groups met every Wednesday in July with Courtney and participated in a project related to the bug theme.
- August Festival: During August Festival weekend the library held an open house and saw 200 to 250 people walk through the doors to view the new children's room and browse the book sale. Children left their stuffed animals for a teddy bear sleepover, and a teen art competition was held with the art being auctioned off. During the parade, Londa, along with her husband Gene (and their dog Tuck) decorated their side-by-side in the Dr. Seuss Theme and drove the parade route along with Laurie Blackstone dressed up as The Cat in the Hat. Ashton Henry & Heidi Echeverria also volunteered to walk the route, passing out flyers and candy to promote the library. They all had a blast!
- On Halloween weekend the library participated in **Trunk or Treat** at the elementary school. Courtney decorated her vehicle, dressed up like Pete the Cat, and passed out goodies, reaching 275 kids (this # is **not** counted in the program participant total).
- In November, local artist Filomena Irving taught a **gnome watercolor class** at the library and graciously donated part of the proceeds to the library. 20 participants attended.
- Since May the new **children's section** (downstairs) in the library has been a work in progress. This area has now been turned into a beautiful new children's room that has been enjoyed by many thanks to a grant from the Stephen King Foundation. All of our children's books have been moved downstairs to make them highly accessible to families. The children's library was beautifully updated with new shelves and additions to the collection. Bright decorations, new furniture, a Lego table complete with Legos, interactive wall displays, and other exciting things have made the room complete.

LIBRARY MEMORIALS BOOKS

In memory of Verdie Fox, a memorial of gifts, Joanne Fluke series, given by Rotary Club of Washburn. **In memory of Jessie & Jeremy Fox**, donation of memorial gifts of board books and <u>Backyard Birding</u> <u>Adventure and Backpack Explorer</u>, given by Rita Kingsbury.

In memory of Joyce Fox, donation of memorial gift, <u>Birds & Blooms</u> magazine, given by Rita Kingsbury.

McCalls' Quilting Magazine, given by Stichin' N' Givin' (Quilting group).

In memory of George Doody, donation of a memorial gift, <u>American Axe</u>, by Brett McLeod. In memory of Earl "Skip" Bennett, donation of memorial gifts, <u>The Pioneers, Homes of Caribou</u>. <u>The Old Photographs series</u>: Presque Isle, Caribou, and New Sweden. given by Millie Bennett. In memory of Alton A. Bragg, donation of a memorial gift, <u>Quiet Water-Maine</u>, given by Carroll &

Warrena Bragg.

In memory of Norma Hitchcock, the following memorial books were given as gifts:

<u>Blind Tiger</u>, by Sandra Brown, and <u>The Jailhouse Lawyer</u>, by James Patterson, given by Jane Humphrey.

<u>Scribble Stones Art Guide</u>, by Diane Alber. <u>Final Options</u>, by Clive Cussler, given by Mavis Churchill. <u>The President's Daughter</u>, by James Patterson. <u>Shawshank Redemption</u> and <u>Rita Hayworth</u>, by Stephen King. <u>Camino Winds</u>, by John Grisham. <u>Quantum</u>, by Patricia Cornwell. Given by Keith & Jill Thibeau. <u>Never Let a Dinosaur Scribble</u>, by Diane Alber. <u>Unstoppable</u>, by Adam Rex, given by Warrena Forbes. <u>This Way</u>, by Caron Levis. <u>Never Let a Unicorn Scribble</u>, by Diane Alber. <u>A Little Spot Wears a</u> <u>Mask</u>, by Diane Alber. <u>52 Weeks of Dishcloths</u>, by Knit Picks. <u>Foolproof Flower Embroidery</u>, by Jennifer Clouston. Given by Kenneth & Carolynn Phelps.

<u>Table Runner Roundup</u>, by Amelia Johanson. T<u>he Ultimate Granny Square Sourcebook</u>, by Joke Vermeiren. <u>Neighbors</u>, by Danielle Steel. <u>Half Baked Harvest Super Simple</u>, by Tieghan Gerard. Given by The Moccia Family.

<u>True North: Finding the Essence of Aroostook, by Kathryn Olmstead.</u> <u>More Gifts from Leisure</u> <u>Village, by Writers & Friends.</u> <u>The Lowering Days, by Gregory Brown.</u> <u>Going to the Grocery Store,</u> by Alan Walker. Given by Fred & Helen Tompkins, and Donna & Andy Turner.

In memory of Norma Hitchcock, a donation of the memorial gift: Large Book Display Piece, given by Denise & Ann Hebert.

In memory of Eric Thibodeau, a donation of memorial books, <u>Harry Potter: The Prisoner of Azkaban</u>, and Harry Potter: The Goblet of Fire, Illustrated, by J.K. Rowlings, given by Jackie O'Clair.

In memory of Calvin O'Clair, a donation to the WML for support, given by Jackie O'Clair.

In memory of Gwendolyn McBurnie, Gift to the Memorial Fund Jeffery C. McBurnie.

In memory of Autumn Creasey, a donation of the memorial gift of, <u>At Home in Maine</u>, by Brian Vanden Brink, given by Christie Cochran.

In memory of Natalie Broad, a donation of the memorial gift, <u>Extraordinary Nurses Throughout</u> <u>History</u>, by various authors given by Louise & Kenneth L. Dean.

In memory of Timothy Humphrey, a donation of memorial gifts of, <u>Human Kind</u>, by Brad Aronson, <u>The Wish</u>, by Nicholas Sparks, <u>Where the Forest Meets the Stars</u>, by Glendy Vanderah. All given by Jane Humphrey.

In memory of Keith Wilson Humphrey, donation of the memorial gifts, <u>Woodlawn</u>, by Todd Gerelds, <u>The T2 Method</u>, by Tom Brady, <u>The Soul of A Team</u>, by Tony Dungy. Given by Jane Humphrey. **In memory of Connie Gagnon**, the following memorial books were given as gifts:

<u>The Smart Cookie</u>, and <u>The Good Egg</u>, by Jory John, <u>The Fascinating Ocean Book for Kids</u>, by Bethanie Hestermann, The Fascinating Animal Book for Kids, by Ginjer Clarke, The

<u>Fascinating Science Book for Kids</u>, by Kevin Kurtz, <u>How to Catch the Tooth Fairy</u> and <u>How to Catch a</u> <u>Dragon</u>, by Adam Wallace, <u>Peanut Butter & Cupcake</u>, by Terry Border. Given by Rod & Barb Leach, Matt & Heidi Nightingale, Andy & Kristi Bray.

<u>The Personal Librarian</u>, by Marie Benedict & Victoria Christopher. Given by Gene & Londa Brown. **In memory of Howard Sperrey**, a memorial gift of the book, <u>Love Cares</u>, by Charles Towne. Given by Gene & Londa Brown.

In memory of Fredrick Tompkins, memorial gifts of <u>The Complete Manual on Woodworking</u>, by Albert Jackson, and <u>The Why & How of Woodworking</u>, by Michael Pekovich. Given by the Washburn Town Council.

Thank you, Cara Miller, Library Director Courtney Howe, Children's Librarian



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 16 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 St Washburn ME 04786

From the Chief's Desk,

Nathan Allen Fire Chief 207-540-3707 nateallen58@hotmail.com As Fire Chief of the Washburn Fire Department, I am pleased to present this annual report on behalf of the members of the WFD who determinedly serve the residents of Washburn, Wade and Perham. Being a volunteer firefighter involves sacrifice and dedication. This past year has presented unique challenges once again which required collaboration, critical thinking, and innovation to deliver emergency services.

I see hope in the year of 2022 as our communities begin to return to a state of normalcy. I see hope in the growth coming to the Town of Washburn and the opportunity to be a part of a Fire Department that stays rooted in the traditions of community relationships, but also grows to meet the needs of the public we serve.

This past year with the assistance from a FEMA grant, Washburn Fire Department was able to upgrade our radio communication system with a 10,000 watt generator. Communication is vital to keeping our firefighters safe while functioning on all emergency scenes. Washburn Fire Department also was able to purchase 2 cold, swift water rescue suits. These suits act as a life saving device allowing the firefighters to enter the subzero water while preserving normal body temperature enabling them to carry out any type of water rescue.

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 2021

Basic Incident Type Code And Description (FD1.21)	Total Fires
Basic Incident Year-Month Number (FD1.3): 2021-01	
131 - Passenger vehicle fire	1
551 - Assist police or other governmental agency	1
715 - Local alarm system, malicious false alarm	1
735 - Alarm system sounded due to malfunction	1
9001 - Training or testing	2
	Total: 6
Basic Incident Year-Month Number (FD1.3): 2021-02	
311 - Medical assist, assist EMS crew	1
440 - Electrical wiring/equipment problem, other	1
611 - Dispatched and cancelled en route	1
735 - Alarm system sounded due to malfunction	1
9001 - Training or testing	4
	Total: 8
Basic Incident Year-Month Number (FD1.3): 2021-03	
111 - Building fire	1
311 - Medical assist, assist EMS crew	1
550 - Public service assistance, other	1
9001 - Training or testing	2
	Total: 5
Basic Incident Year-Month Number (FD1.3): 2021-04	
111 - Building fire	3
143 - Grass fire	2
311 - Medical assist, assist EMS crew	2
350 - Extrication, rescue, other	1
552 - Police matter	1
611 - Dispatched and cancelled en route	1
9001 - Training or testing	4
	Total: 14
Basic Incident Year-Month Number (FD1.3): 2021-05	
160 - Special outside fire, other	1
321 - EMS call, excluding vehicle accident with injury	1
363 - Swift water rescue	1
6112 - Fire call-cancelled en route	1
743 - Smoke detector activation, no fire - unintentional	1
9001 - Training or testing	3
	Total: 8

Basic Incident Year-Month Number (FD1.3): 2021-06	
111 - Building fire	3
321 - EMS call, excluding vehicle accident with injury	1
322 - Motor vehicle accident with injuries	1
571 - Cover assignment, standby, moveup	1
6112 - Fire call-cancelled en route	1
735 - Alarm system sounded due to malfunction	1
800 - Severe weather or natural disaster, other	1
900 - Special type of incident, other	2
9001 - Training or testing	4
	Total: 15
Basic Incident Year-Month Number (FD1.3): 2021-07	
138 - Off-road vehicle or heavy equipment fire	1
900 - Special type of incident, other	1
	Total: 2
Basic Incident Year-Month Number (FD1.3): 2021-10	
311 - Medical assist, assist EMS crew	2
6112 - Fire call-cancelled en route	1
631 - Authorized controlled burning	1
653 - Smoke from barbecue, tar kettle	1
900 - Special type of incident, other	2
9001 - Training or testing	2
	Total: 9
Basic Incident Year-Month Number (FD1.3): 2021-11	
111 - Building fire	1
132 - Road freight or transport vehicle fire	1
900 - Special type of incident, other	1
9001 - Training or testing	1
	Total: 4
Basic Incident Year-Month Number (FD1.3): 2021-12	
111 - Building fire	3
322 - Motor vehicle accident with injuries	1
444 - Power line down	1
651 - Smoke scare, odor of smoke	1
900 - Special type of incident, other	2
9001 - Training or testing	2
	Total: 10
	Total: 81

PARKS AND RECREATION DEPARTMENT

Another year has come and gone very quickly. The year of 2020 was very challenging due to the pandemic. This past year I was able to start providing programs again and everything started going back to normal.

During the winter months I teamed up with the after-school program and we provided crosscountry skiing and snowshoeing. Basketball was offered for children in grades 1-4. For grades 5-8 we had an intramural basketball program where we worked on skills and had inhouse games.

During the spring time there was indoor soccer for children in grades 1-6. This program went for six weeks. There were movies and arts and crafts offered weekly to children in grades 1-4.

During school vacations the children partake in a variety of field trips such as: roller skating at Melody Roller Rink in Caribou, ice skating at the Forum in Presque Isle, anything on wheels at the Ashland Recreation Center, dodgeball at the Presque Isle Rec. Center, mini golfing at Goughan's Farm, snow tubing at Big Rock, Nerf Gun War at Presque Isle Rec. Center and sliding at Nordic Heritage Center.

Our summer program staff consisted of Kassie Farley, Caleb Thompson, Ben Turner and Parker Corey. The programs that were offered were t-ball, minor league baseball, major league baseball, arts and crafts (instructed by Courtney Howe at the Library), cooking, basketball, soccer, track and field, and swim lessons at Mapleton Outdoor Pool. Every Friday during the six week program the children had the opportunity to attend field trips. The trips that were offered were: Canoeing from the boat landing to Crouseville, Hiking at Nordic Heritage Center, swimming at Portage Lake, going to the Splash Pad in Presque Isle, traveling to Katahdin Woods and Water National Monument in Sherman, and mini golfing at Goughan's Farm.

During the fall there was soccer for grades k-6. Grades k-2 worked on developing their skills through a variety of drills and fun games. Grades 3-4 experienced playing against other communities such as Easton, Mars Hill and Ashland. The 5-6th traveling team participated in round robins each Saturday for six weeks and ended with the County Tournament that was held in Madawaska.

To celebrate Halloween there was pumpkin painting at the Rec. Center for children in grades 1-4. There was ornament making at the Rec. Center during the holiday season. Each child had the opportunity to make four ornaments to give to either a family member or friend.

There is a very active senior citizen group in town. We meet once a month at the Recreation Center to have lunch or breakfast. In August, we have made it a tradition to invite Easton and Ashland recreation departments for a barbecue at Thomas Brewer Park.

Respectfully Submitted, Marcie Barbarula Recreation Director



www.dgacpas.com

 PETER DAVIS, CPA
 pdavis@dgacpas.com

 DAVID GATES, CPA
 dgates@dgacpas.com

 DAVID ALWARD, CPA
 dalward@dgacpas.com

 SHIRLEY OLIVER
 soliver@dgacpas.com

 Kim Champagne
 Kchampagne@dgacpas.com

INDEPENDENT AUDITOR'S REPORT

To the Management of Town of Wade, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wade, Maine as of and for the year ended January 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Wade, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Wade, Maine, as of January 31, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Wade, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Wade, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Wade, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Wade, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-5 and 12 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

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

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 Information

Management is responsible for the other information included in the annual report. The other information as listed in the table of contents does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2022 on our consideration of the Town of Wade, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Town of Wade, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wade, Maine's internal control over financial reporting and compliance.

Davis, Gates & Alward CPA's

Davis, Gates & Alward CPA's Presque Isle, Maine

February 14, 2022

TOWN OF WADE, MAINE

GOVERNMENT WIDE STATEMENT OF NET POSITION JANUARY 31, 2022

		Governmental Activities	
Assets			
Current assets			
Cash	\$	275,542	
Taxes receivable, net of allowance for uncollectibles		33,730	
Tax Liens		5,348	
Non-current capital assets			
Tax aquired property		7,352	
Nondepreciable Land		16,388	
Property, plant and equipment, net of			
accumulated depreciation		652,895	
	\$	991,255	
Liabilities		·	
Current			
Accrued items	\$	345	
Current portion of long-term debt	Ψ	16,117	
Non-current		10,117	
		15 111	
Notes payable		45,111	
Not Decition		61,573	
Net Position		000 055	
Net Investment in capital assets		608,055	
Unrestricted		321,627	
		929,682	
	\$	991,255	

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

IF ACTIVITIES JARY 31, 2022	Net (Expense) Revenue	\$ (206,184) (24,656) (48,185) (48,185) (12,727 (8,883) (1,126) (53,918) (53,918) (53,918) (53,918) (396,66	840,501 \$ 929,682
FATEMENT OI ENDED JANU Capital irants and	Capital Grants and Contributions		ry 1 y 31
GOVERNMENT WIDE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JANUARY 31, 2022	Operating Grants and Contributions	\$ - \$ - 13,9 - 13,9 - 15,292 62,0 	Net position - January 31
GOVE	Charges for Services C		Net Net
	Expenses	<pre>\$ (206,184) (24,656) (48,185) (48,185) (1,178) (1</pre>	
	Functions / Programs	Governmental activities Education County tax Administration Grant-American Rescue Plan Public safety Recreation Highways Depreciation Outside requests Interest on long term debt Total expenses	

BALANCE SHEET - GOVERNMENTAL FUNDS JANUARY 31, 2022

	(General Fund
Assets	•	075 540
Cash	\$	275,542
Uncollected taxes, net of allowance for uncollectible		33,730
Tax liens		5,348
Tax aquired property		7,352
Tax aquired property	\$	321,972
Liabilities	Ψ	521,572
	\$	345
Due to other governments	φ	21,057
Unearned property tax revenues		,
Fund Balance:		21,402
Non-spendable		7,352
Assigned fund balance		182,140
Unassigned fund balance		111,078
Total fund balance		300,570
	\$	321,972
	Ψ	521,972
Total fund equity as noted above:	\$	300,570
Amounts reported for governmental activities in the statement are different because: Capital assets used in governmental activities are not financial resources and		
therefore are not reported in the funds, net of accumulated depreciation and related debt:		608,055
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the fund statements.		
Unearned property tax revenue		21,057
Total net position of governmental activities:	\$	929,682

TOWN OF WADE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUNDS FOR THE YEAR ENDED JANUARY 31, 2022

	 General Fund
Revenues	
Tax revenues	\$ 357,698
Intergovernmental revenues	130,902
Grant -American Rescue Plan	13,905
Interest income	2,404
Sale of salt shed	62,000
Other revenues	11,402
	 578,311
Expenditures	 · · · · ·
Education	206,184
County tax	24,656
Grant - American Rescue Plan	1,178
Administration	48,185
Public safety	8,883
Recreation	1,126
Highways	199,387
Salt shed construction	26,564
Outside requests	2,518
Debt service	19,914
	 538,595
Net change in fund balance	 39,716
Fund Balance - February 1	260,854
Fund Balance - January 31	\$ 300,570

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, 2022

Net changes in fund balances - all governmental funds (page 7)	\$ 39,716
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount of capital assets recorded is as follows:	
Equipment	48,042
Salt shed construction	26,564
Road reconstruction	18,870
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities	
in the Statement of Net Position	16,417
Depreciation expense	(60,428)
Change in net position of governmental activities (page 5)	\$ 89,181

NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

Government-wide and Fund financial statements

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

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

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

Measurement Focus / Basis of Accounting / Basis of Presentation

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

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

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

The Town reports the following major governmental funds:

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

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

Budgets

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

Deposits and investments

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

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

Compensated Absences

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

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Capital Assets

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

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

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

Fund Equity

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

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

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

1. Non-spendable, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

2. Restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

3. Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Selectmen (the Town's highest level of decision-making authority),

4. Assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and

5. Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Net Position

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

Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

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

As of January 31, 2022, the Town's deposits totaled \$254,148 none of which was exposed to custodial credit risk at year-end.

3. PROPERTY TAX

Property taxes are levied as of April 1 and are used to finance the operations of the Town for the fiscal budget year beginning February 1. Taxes were committed for collection on August 12th and are due and payable on or before October 31st. In accordance with Maine law, taxes not collected within eight months following the date of commitment are secured by liens. Property tax revenues are recognized in the fiscal year for which the items have been levied. This policy is believed to be in conformity with the policy of other local governments in Maine. Property taxes for the fiscal year ended January 31, 2022, \$316,729, were assessed at a rate of 20.75 mils on the dollar on a total taxable valuation of \$15,024,132.

The Town has adopted the standard established by GASB-33 regarding the recognition of property taxes. The criteria for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the period or expected to be collected shortly thereafter to pay current period after year-end. Accordingly, a liability has been reported on the combined balance sheet for the taxes considered collectible but not available for current liabilities of \$21,057.

LONG-TERM DEBT				
	Balance February 1	Debt Issued	Debt Retired	Balance January 31
4.5% note payable in monthly installments of \$623.56 principal and interest through 2031 secured by real estate.	\$ 47,240	\$ -	\$ (5,022)	\$ 42,218
3% note payable to Katahdin Trust Co., due in monthly payments of \$1,035 including principal and interest. Proceeds used to				
purchase a plow truck	\$ 30,405 \$ 77,645	\$ - \$ -	\$ (11,395) \$ (16,417)	\$ 19,010 \$ 61,228
Maturates:	Principle	Interest	Total	
2023	\$ 16,117	2,779	\$ 18,896	
2024	13,640	2,084	15,724	
2025	5,747	1,736	7,483	
2026	6,011	1,471	7,482	
2027	6,287	1,196	7,483	
2028-2033	13,426	1,825	15,251	
	\$ 61,228	\$ 11,091	\$ 72,319	

9. RISK MANAGEMENT

8.

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

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

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

10. EXPENDITURES OVER BUDGET

The highway account was the only account significantly over budget.

TOWN OF WADE, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED JANUARY 31, 2022

					Variance
		Budget			Favorable
	Original	Adjustments	Final	Actual	(Unfavorable)
Revenues					
Tax revenues					
Commitment	\$ 309,029	\$ -	\$ 309,029	\$ 316,729	\$ 7,700
Abatements / discounts	(3,800)	-	(3,800)	(5,130)	(1,330)
Excise	40,000	-	40,000	46,099	6,099
Intergovernmental revenues					
Revenue sharing	43,000	-	43,000	48,311	5,311
U.R.I.P funds	15,292	-	15,292	15,292	-
Homestead exemption	31,731	-	31,731	34,065	2,334
Grant-American Rescue Plan		13,905	13,905	13,905	-
Veterans' exemption	-	-	-	372	372
Tree growth	44,870	-	44,870	32,862	(12,008)
Interest income	-	-	-	2,404	2,404
Sale of salt shed				62,000	62,000
Other revenues	1,933	-	1,933	11,402	9,469
Total revenues	482,055	13,905	495,960	578,311	82,351
Expenditures					
Education	206,184	-	206,184	206,184	-
County tax	24,656	-	24,656	24,656	-
Administration	50,425	-	50,425	48,185	2,240
Grant-American Rescue Plan		1,178	1,178	1,178	-
General assistance	250	-	250	-	250
Public safety	8,883	-	8,883	8,883	-
Recreation	1,126	-	1,126	1,126	-
Highways	180,096	-	180,096	199,387	(19,291)
Salt shed const.		26,564	26,564	26,564	-
Outside requests	2,521	-	2,521	2,518	3
Debt service					
Principal	16,417	-	16,417	16,417	-
Interest	3,497	-	3,497	3,497	-
	494,055	27,742	521,797	538,595	(16,798)
Change in Fund Balance	\$ (12,000)	\$ (13,837)	\$ (25,837)	39,716	\$ 65,553
Fund Balance - February 1				260,854	
Fund Balance - January 31				\$ 300,570	
				,	

TOWN OF WADE, MAINE

SCHEDULE OF CHANGES IN FUND BALANCE FOR THE YEAR ENDED JANUARY 31, 2022

	Balance								ш	Balance
	February 1	Appr	Appropriation	Å	Receipts	Disbu	Disbursements	Transfers	Ja	January 31
Assigned fund balance										
Equipment reserve account	\$ 19,943	θ	18,000	φ	8,500	θ	(38,298)		Υ	8,145
Ministerial school fund	51,507		•				I	'		51,507
Ministerial school fund	21,305						ı	'		21,305
Wood harvest	38,078				4,956		ı			43,034
Building rent	8,460				'		ı	'		8,460
ARPA Funds			ı		13,905		(1,178)			12,727
Salt shed reserve					62,000		(26,564)			35,436
Cemetery Fund	1,526		ı		ı		ı	'		1,526
	\$ 119,552	ω	18,000	φ	89,361	φ	(66,040)	ч	φ	182,140

See Independent Auditor's Report On Supplemental Information

2021 Unpaid Taxes

Boxwell, Randy	\$1,041.65	
Bussell, Catherine	\$1,803.18	
Campbell, Robert	\$1,278.20	
Chandler Family LLC	\$2,579.23 ³	*
Clark, Scott P	\$5,874.33	
Colbath, Julie & Stephen	\$554.03	
Cunningham, Kevin R	\$1,892.40	
Hallowell, Allan	\$740.78	
Hohman, Robert	\$832.08	
Holmes, Alan S	\$1,089.38	
Holmes, Steven A	\$1,093.53	
James, Penny	\$444.05	
Jorgensen, Duane	\$3,654.08	
Kelley, Phyllis	\$269.75	
Kilcollins, Stephen W	\$1,091.45	
McCabe, Patrick	\$329.93	
Page, D Gregory	\$639.10	
Perez, Alyssa	\$344.45	
Rossignol, David	\$805.10 [•]	*
Sullivan, Christopher	\$869.17	
Tarbox, Rodney	\$223.32	
	\$27,449.19	

Tax Acquired Property

· · · · · ·	
White	\$1,254.00
Muzzy	\$2,133.30
Kimball	\$989.06
Faulkner	\$1,238.78
Lausier	\$713.63
	\$6,328.77

2020 Unpaid Taxes

Bussell, Catherine	1,782.43
Hallowell, Allan & Renee	720.03
Holmes, Alan S. & Gary H.	1,068.63
Kilcollins, Stephen W.	1,072.78
Page, D. Gregory & Allison J.	243.75
	5,122.10

* Paid after books closed

	Account	20	2021 Budget	Ă	Additions	Actual	9	(Over)/Under		2022 Budget	lno	Incr/Decr +/-
10-Admin	u											
01 Salary	ary											
1	18 Clerk	Ş	13,000.00		Ş	13,000.00	Ŷ	I	Ŷ	13,400.00	Ş	400.00
04 Ma	04 Maintenance										Ş	
	1 General										Ŷ	ı
05 Sup	Supplies										Ŷ	
	1 General	Ŷ	450.00		-01-	9.98	ᡐ	440.02	ᡐ	ı	Ş	(450.00)
	2 Office	ŝ	800.00	ŝ	358.00 \$	1,123.59	Ŷ	34.41	ŝ	800.00	ş	ı
	3 Computer	Ŷ	1,350.00		01	1,346.37	Ŷ	3.63	Ŷ	1,425.00	Ş	75.00
		Ş	2,600.00	ŝ	358.00 \$	2,479.94	ŝ	478.06	ŝ	2,225.00	ş	(375.00)
7 Su	Subcontractor											
1	10 Legal Fees - New Dunntown	Ŷ	725.00		Ş	628.00	∿	97.00	Ŷ		Ŷ	(725.00)
08 Adr	08 Admin Costs											
	2 Dues/Subs	Ŷ	1,545.00		-01-	1,423.00	ᡐ	122.00	ᡐ	1,449.00	Ŷ	(00.96)
	3 Lien Recording Fees	ŝ	450.00		Ŷ	285.00	Ŷ	165.00	ŝ	400.00	Ŷ	(20.00)
	4 Postage	Ŷ	500.00			493.14	Ŷ	6.86	ŝ	500.00	÷	I
	8 Election expense	Ŷ	300.00		01	161.82	Ŷ	138.18	Ŷ	300.00	Ŷ	I
	9 Ballot Clerks	Ŷ	700.00		U)	437.40	ᡐ	262.60	Ŷ	900.006	Ŷ	200.00
-1	10 Property Tax	Ŷ	1,300.00		01	1,220.47	ŝ	79.53	Ŷ	1,250.00	Ŷ	(20.00)
1	11 Code Enforcement	Ŷ	300.00		01	127.25	Ŷ	172.75	Ŷ	275.00	Ŷ	(25.00)
1	12 Animal Control	Ŷ	1,000.00		Ŷ	750.00	Ŷ	250.00	ŝ	1,000.00	Ŷ	I
1	13 Assessor	Ş	650.00		01	391.35	Ŷ	258.65	Ŷ	525.00	Ŷ	(125.00)
-1	14 Auditor	Ŷ	3,800.00		01	3,800.00	ŝ	I	Ŷ	3,800.00	Ŷ	I
1	15 Selectmen	Ŷ	7,030.00		01	7,025.00	ŝ	5.00	ŝ	7,030.00	÷	I
7	16 T/O-Washburn Services	Ŷ	3,825.00		01	3,825.00			Ŷ	3,940.00	Ŷ	115.00
		Ş	21,400.00	ş	·	19,939.43	ŝ	1,460.57	Ŷ	21,369.00	ş	(31.00)
-	Total Administration	Ş	37,725.00	ş	358.00 \$	36,047.37	Ş	2,035.63	Ş	36,994.00	Ş	(731.00)
40 Highv	40 Highway Department											
01 Salary	ary											
	10 Foreman	Ŷ	42,500.00	Ŷ	35.00 \$	40,459.06	Ŷ	2,075.94	Ŷ	49,500.00	Ş	7,000.00
	Medicare										Ŷ	ı
	Social Security										Ş	ı
	retirement								Ŷ	4,100.00	Ŷ	4,100.00
6	90 Health	Ŷ	8,000.00	Ŷ	2,520.93 \$	10,859.09	Ŷ	(338.16)	Ŷ	14,000.00	Ŷ	6,000.00
6	94 Unemp	Ş	985.00		01	978.56	Ŷ	6.44	ŝ	735.00	Ŷ	(250.00)
6	95 Work Comp	Ş	2,400.00	Ŷ	49.00 \$	2,078.00	Ŷ	371.00	Ŷ	2,400.00	Ŷ	ı
6	96 Payroll Prep	Ş	925.00		01		Ŷ	70.50	ŝ	450.00	Ş	(475.00)
		ŝ	54,810.00	Ş	2,604.93 \$	55,229.21	ŝ	2,185.72	Ş	71,185.00	Ş	16,375.00

5 2,200.00 5 500.60 5 2,80.15 5 4,400.00 5 5 2,100.00 5 500.60 5 2,80.05 5 4,80.00 5 3,000.00 5 5 2,100.00 5 5,00.60 5 5,00.00 5 3,000.00 5 5 4,780.00 5 5,00.01 5 5,00.01 5 2,80.00 5 5 5,50.00 5 5,00.03 5 2,60.00 5 2,60.00 5 5 1,500.00 5 2,61.14 5 3,80.00 5 2,50.00 5 5 1,500.00 5 2,61.135.99 5 1,135.99 5 2,500.00 5 5 2,600.00 5 2,1135.07 5 1,135.99 5 1,000.00 5 5 2,500.00 5 1,135.99 5 1,135.99 5 1,000.00 5 5 2,500.00 <th>Account</th> <th>Ń</th> <th>2021 Budget</th> <th>Z</th> <th>Additions</th> <th></th> <th>Actual</th> <th>2</th> <th>(Over)/Under</th> <th>V</th> <th>zuzz budget</th> <th>Ĕ</th> <th>Incr/uecr +/-</th>	Account	Ń	2021 Budget	Z	Additions		Actual	2	(Over)/Under	V	zuzz budget	Ĕ	Incr/uecr +/-
thic bind by the probability of	02 Utilities												
att 5 2,100.00 5 2,566.16 5 (40.5) 5 3,000.00 5 ter//sever 5 4,780.00 5 5,000.10 5 7,800.00 5 etr//sever 5 4,780.00 5 5,000.10 5 7,800.00 5 ethone 5 4,780.00 5 5,00.01 5 3,00.00 5 ethone 5 5,00.00 5 5,00.01 5 3,00.00 5 etal 5 1,500.00 5 5,00.00 5 2,30.00 5 2,30.00 5 etal 5 1,500.00 5 2,300.00 5 2,300.00 5 other 5 2,300.00 5 2,1130.9 5 1,130.00 5 2,100.00 5 other 5 2,130.01 5 1,130.9 5 1,130.9 5 1,000.00 5 other 5 2,130.01 5	1 Electric	Ŷ	2,200.00	Ŷ	50.06	Ŷ	1,953.89	Ş	296.17	Ŷ	4,400.00	Ş	2,200.00
Iter/Sever S 480.00 S 480.00 S 480.00 S ephone 5 4770.00 5 500.01 5 780.00 5 ephone 5 550.00 5 500.01 5 575.00 5 ephone 5 550.00 5 500.00 5 2000.00 5 enter 5 1,500.00 5 2,635.90 5 (1,135.91) 5 2,000.00 5 enter 5 1,860.07 5 2,035.90 5 (1,135.91) 5 2,000.00 5 enter 5 2,000.00 5 2,030.00 5 2,000.00 5 enter 5 2,000.00 5 2,000.00 5 2,000.00 5 enter 5 2,030.00 5 1,135.99 5 1,000.00 5 enter 5 2,000.00 5 2,020.00 5 1,135.99 5 2,	2 heat	ᡐ	2,100.00			Ŷ	2,586.16	Ś	(486.16)	Ŷ	3,000.00	Ŷ	00.006
5 4,780.00 5 5,000 5 5,000 5 7,880.00 5 7,880.00 5 ephone 5 550.00 5 546.14 5 3.86 5 575.00 5 ance 5 550.00 5 5,46.14 5 3.86 5 575.00 5 ance 5 1,500.00 5 2,300.00 5 2,000.00 5 bage 5 1,500.00 5 2,300.00 5 2,300.00 5 th Allow 5 2,300.00 5 2,300.07 5 1,000.00 5 th Allow 5 2,000.00 5 2,000.00 5 2,000.00 5 th Allow 5 2,000.00 5 2,130.07 5 1,000.00 5 th Allow 5 2,000.00 5 2,130.07 5 1,000.00 5 th Allow 5 2,000.00 5 2,130.07	5 Water/Sewer	Ŷ	480.00			Ş	480.05	Ş	(0.05)	Ş	480.00	Ş	I
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ephone 5 546.14 5 3386 5 575.00 5 ance 5 550.00 5 546.14 5 3386 5 575.00 5 ance 5 560.00 5 5 563.00 5 2,000.00 5 head 5 360.00 5 2,995.09 5 (1,135.9) 5 2,000.00 5 head 5 360.00 5 2,995.09 5 (1,135.9) 5 2,000.00 5 head 5 360.00 5 2,130.07 5 2,360.00 5 head 5 360.00 5 2,130.07 5 2,100.00 5 ent 5 360.00 5 2,130.07 5 1,100.00 5 ent 5 360.00 5 2,130.07 5 1,100.00 5 ent 5 2,000.07 5 1,130.07 5 1,100.00	03 Comm												
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ance image image <th< td=""><td></td><td>Ś</td><td>550.00</td><td></td><td></td><td>Ŷ</td><td>546.14</td><td>Ś</td><td>3.86</td><td>Ś</td><td>575.00</td><td>ş</td><td>25.00</td></th<>		Ś	550.00			Ŷ	546.14	Ś	3.86	Ś	575.00	ş	25.00
neral 5 1,500.00 5 2,603.00 5 2,600.00 5 bage 5 360.00 5 5 360.00 5 360.	04 Maintenance												
Indage S 360.00 S 36	1 General	ᡐ	1,500.00			Ŷ	2,635.99	Ş	(1, 135.99)	Ŷ	2,000.00	Ŷ	500.00
3 1,860.00 5 2,95.39 5 (1,135.99) 5 2,360.00 5 neral 5 950.00 5 1,80.07) 5 1,000.00 5 neral 5 950.00 5 1,80.07) 5 1,500.00 5 th Allow 5 950.00 5 1,130.07) 5 1,500.00 5 th Allow 5 950.00 5 2,070.00 5 1,300.00 5 th Allow 5 2,050.00 5 2,070.00 5 1,000.00 5 th Allow 5 2,050.00 5 2,0700.00 5 1,000.00 5 th Allow 5 2,050.00 5 1,130.79 5 1,000.00 5 th Allow 5 2,050.00 5 1,130.79 5 1,000.00 5 th Allow 5 2,050.00 5 1,139.79 5 1,000.00 5 th Allow <td< td=""><td>7 Garbage</td><td>÷S</td><td>360.00</td><td></td><td></td><td>Ŷ</td><td>360.00</td><td>Ş</td><td>I</td><td>Ŷ</td><td>360.00</td><td>Ş</td><td></td></td<>	7 Garbage	÷S	360.00			Ŷ	360.00	Ş	I	Ŷ	360.00	Ş	
meral 5 500.00 5 450.00 5 1,000.00 5 th Allow 5 450.00 5 440.00 5 1,000.00 5 th Allow 5 450.00 5 1,130.01 5 1,500.00 5 ent 5 950.00 5 1,130.01 5 1,500.00 5 ulpment 5 20,297.66 5 1,130.01 5 1,500.00 5 ulpment 5 20,000.00 5 2,000.00 5 2,000.00 5 vins Road 5 2,000.00 5 2,000.00 5 2,000.00 5 vinding 5 2,000.00 <td></td> <td>Ś</td> <td>1,860.00</td> <td>ŝ</td> <td></td> <td>ŝ</td> <td>2,995.99</td> <td>ş</td> <td>(1,135.99)</td> <td>ş</td> <td>2,360.00</td> <td>ş</td> <td>500.00</td>		Ś	1,860.00	ŝ		ŝ	2,995.99	ş	(1,135.99)	ş	2,360.00	ş	500.00
eneral 5 500.00 5 450.00 5 1000.00 5 1000.00 5 oth Allow 5 450.00 5 450.00 5 450.00 5 500.00 5 oth Allow 5 450.00 5 445.00 5 4130.07 5 1,000.00 5 nent 1 2 20,297.66 5 1,130.07 5 1,000.00 5 nent 5 20,201.00 5 20,297.66 5 1,130.07 5 1,000.00 5 nent 5 20,001.00 5 20,201.00 5 1,130.07 5 1,000.00 5 nent 5 20,001.00 5 20,001.00 5 20,000.00 5 20,000.00 5 nutresto 5 20,001.00 5 20,001.00 5 20,001.00 5 20,001.00 5 nutresto 5 20,001.00 5 20,001.00 5	05 Supplies												
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imatrix j <t< td=""><td>4 Cloth Allow</td><td>Ŷ</td><td>450.00</td><td></td><td></td><td>Ŷ</td><td>450.00</td><td>Ŷ</td><td>I</td><td>Ŷ</td><td>500.00</td><td>Ŷ</td><td>50.00</td></t<>	4 Cloth Allow	Ŷ	450.00			Ŷ	450.00	Ŷ	I	Ŷ	500.00	Ŷ	50.00
ment i <td></td> <td>Ś</td> <td>950.00</td> <td>ş</td> <td></td> <td>Ŷ</td> <td>1,130.07</td> <td>ş</td> <td>(180.07)</td> <td>ş</td> <td>1,500.00</td> <td>ş</td> <td>550.00</td>		Ś	950.00	ş		Ŷ	1,130.07	ş	(180.07)	ş	1,500.00	ş	550.00
utubment > 20,297.66 \$ 20,297.66 \$ 20,297.66 \$ 20,000.00 \$ tt. > 2 2,500.00 \$ 44,642.68 \$ (17)942.68) \$ 20,000.00 \$ bb Contract \$ 2,500.00 > 2,500.00 \$ 2,500.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
tt. tt. <tht< td=""><td>1 Equipment</td><td></td><td></td><td></td><td>0,297.66</td><td>ŝ</td><td>20,297.66</td><td></td><td></td><td></td><td></td><td></td><td></td></tht<>	1 Equipment				0,297.66	ŝ	20,297.66						
Ib Contract 5 $26,700.00$ 5 $44,642.68$ 5 $20,000.00$ 5 synes Road 5 $2,500.00$ 5 $7,750.00$ 5 $7,000.00$ 5 ading 5 $6,000.00$ 5 $7,750.00$ 5 $7,000.00$ 5 ading 5 800.00 5 $7,750.00$ 5 $7,000.00$ 5 tch Mowing 5 800.00 5 $7,750.00$ 5 $1,000.00$ 5 tch Mowing 5 $8,000.00$ 5 $1,000.00$ 5 $1,000.00$ 5 tch Mowing 5 $20,000.00$ 5 $20,000.00$ 5 $1,000.00$ 5 aintenance 5 $20,000.00$ 5 $20,000.00$ 5 $20,000.00$ 5 solut 5 $20,000.00$ 5 $1,000.00$ 5 $20,000.00$ 5 $20,000.00$ 5 $20,000.00$ 5 $20,000.00$ 5 $20,00.00$ 5	07 Sub Cont.												
aynes Road \$ 2,500.00 \$ 2,500.00 \$ 2,500.00 \$ ading \$ 6,000.00 \$ 7,750.00 \$ 7,000.00 \$ ading \$ 8,000.00 \$ 7,000.00 \$ 1,000.00 \$ tch Mowing \$ 8,000.00 \$ 1,000.00 \$ 1,000.00 \$ tch Mowing \$ 36,000.00 \$ 1,000.00 \$ 1,000.00 \$ aintenance \$ 20,000.00 \$ \$ 20,000.00 \$ 9,500.00 \$ ss/oli \$ 20,000.00 \$ 20,000.00 \$ 9,500.00 \$ ss/oli \$ 20,000.00 \$ 20,000.00 \$ 9,500.00 \$ ss/oli \$ 20,000.00 \$ 20,000.00 \$ 9,500.00 \$ ss/oli \$ 20,001 \$ \$ 20,001 \$ 9,500.00 \$	1 Sub Contract	ᡐ	26,700.00			Ŷ	44,642.68	Ś	(17,942.68)	Ŷ	20,000.00	Ŷ	(6,700.00)
ading56,000.0057,750.0057,000.005tch Mowing5800.00551,000.0051,000.005tch Mowing5800.00551,000.0051,000.005sintenance520,000.00557,360.21520,000.005sintenance520,000.00557,360.21520,000.005ss/oil58,500.0057,360.2151,139.7959,500.005ss/oil528,500.0057,360.2151,139.7959,500.005ss/oil528,500.0057,360.2151,139.7959,500.005und528,500.0057,130.2151,139.7959,500.005und1111111111und1111111111und11111111111und111111111111und11111111111111und111111111111111 <td>3 Haynes Road</td> <td>Ŷ</td> <td>2,500.00</td> <td></td> <td></td> <td>Ŷ</td> <td>2,500.00</td> <td>Ş</td> <td>I</td> <td>Ŷ</td> <td>2,500.00</td> <td>Ş</td> <td>I</td>	3 Haynes Road	Ŷ	2,500.00			Ŷ	2,500.00	Ş	I	Ŷ	2,500.00	Ş	I
tch Mowing \$ 800.00 \$ 1,000.00 \$ 1,000.00 \$ intenance \$ 36,000.00 \$ \$ 55,892.68 \$ (19,892.68) \$ 30,500.00 \$ aintenance \$ 20,000.00 \$ \$ 20,000.00 \$ 30,500.00	4 Grading	Ŷ	6,000.00			Ŷ	7,750.00	Ŷ	(1,750.00)	Ŷ	7,000.00	Ş	1,000.00
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										Total Bud	lget	Increase	ş	24,411.30

Warrant

Aroostook:

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Wade, in said County qualified by law to vote on town affairs to meet at the **Washburn Civic Center, Wednesday, March 23, 2021, at 7:00 o'clock** in the evening to act on the following articles to wit:

- **Art. 1.** To choose a Moderator to preside at said meeting.
- Art. 2. To choose all necessary town officers and set compensations of each for the ensuing year.

RECOMMENDED:

- (a) Selectman 3 Year Term Compensation: \$5,000.00/Year.
- (b) Assessors, Overseers of the Poor, Road Commissioners, Constables
- Art. 3.To see what sum of money the Town will vote to raise and appropriate
for Town Expense.

Recommended: \$36,994.00

- Art. 4. To see what sum of money the Town will vote to raise and appropriate for General Assistance.
 Recommended: \$250.00
- Art. 5. To see what sum of money the Town will vote to raise and appropriate for Ambulance Subsidy to the City of Presque Isle.
 Recommended: \$ 3,255.00 to the City of Presque Isle.
- Art. 6. To see what sum of money the Town will vote to raise and appropriate for the Highway Department.
 Recommended: \$182,014.00
 2nd Recommendation: Any unused money to go to the Purchase Equipment Fund at the year end.

Art. 7. To see if the Town will vote to raise \$7,445.00 and appropriate to the following organizations in the Town of Washburn.

Washburn Fire Department	5,820.00
Washburn Memorial Library	465.00
Washburn Recreation Department	1,160.00

- Art. 8. To see what sum of money the Town will vote to raise to pay its part of Social Security for the Town Employees.
 Recommended: \$3,800.00
- Art. 9. To see what sum of money the Town will vote to raise and appropriate for Town Insurance.
 Recommended: \$11,205.00
- Art. 10. To see if the Town will vote to raise \$18,000.00 to go to the Purchase Equipment Fund to be used towards Truck Payments.
 Recommended: \$18,000.00
- Art. 11.To see if the Town will vote to raise and appropriate \$2,071.00 to
support the following Aroostook County services:

Recommended:

Aroostook Area on Aging	200.00
Aroostook County Action Program	57.20
Central Aroostook Humane Society	436.00
Sister Mary O'Donnell Shelter	100.00
American Red Cross	100.00
Maine Veteran's Cemetery	100.00
Washburn August Festival (Rotary Club)	250.00
NMDC	526.00
American Legion	100.00
Salmon Brook Historical Society	150.00
Central Aroostook Soil & Water Conservation	100.00

Art. 12. To see what time the Town will make taxes due and payable.
 Recommended: Taxes shall be due and payable upon presentation of tax bill.

- Art. 13.To see if the Town will authorize the Selectmen acting on behalf of the
Town to borrow in anticipation of taxes if necessary.
- Art. 14. To see what action the Town will take in regards to allowing a discount on taxes and charging interest on those taxes paid after a certain date.
 Recommended: 2% discount on those paid within 30 days of presentation of bill and follow State of Maine Treasury Department Recommendation: Charging 4% on those paid after November 1.
- Art. 15. To see if the Town will authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes, thereupon and also property by the Town through tax liens.
- Art. 16. To see if the Town will vote to authorize the Selectmen to spend an amount equal to 2/12ths of the 2022 budget from February 1, 2023 through March 31, 2023. This will allow the Town to operate during the two (2) months prior to the Annual Town Meeting.
- Art. 17. Shall the Town vote to accept the categories of funds listed below as provided by the State of Maine Legislature: (30-MRSA-5682) Amounts Unknown **Civil Emergency Funds** Veterans Exemption Refund State Tax Relief Tree Growth LRAP State Aid to Education **General Assistance** State Revenue Sharing Administrative Block Grant Homestead Reimbursement State/Federal Grants or Other Funds State Parks Sharing
- Art. 18.To see if the Town will grant the Selectmen the authority to
expend from the Purchase Equipment Fund.
- Art. 19. To see if the Town vote to raise \$7,500.00 to go towards the Building Payment. Interest and Principal.
 Recommended: \$7,500.00

- Art. 20. To see if the Town vote to allow the Town Selectmen to accept any grant money received to use as specified in the grant.
- Art. 21. To see if the Town will vote to use \$21,000 of Undesignated Funds (Surplus) for revaluation of the Town.

Given under our hands at the Wade Town Office this day of March 2, 2021.

Andrew White Selectman

Donna Turner Selectman

Selectman **Dwayne Dow**

Attest: Elizabeth Brown Town Clerk

Town of Wade

Constables Return State of Maine, County of Aroostook March 16, 2022 Wade, Aroostook County, Maine

Pursuant to within warrant to me directed, I have notified and warned the Inhabitants of the Town of Wade, gualified as herein expressed, to assemble at said time and place for purpose therein named by posting copies of said warrant at the Wade Town Garage/Office, Washburn Town Office and Wasburn Post Office in said Town of Washburn, being public places in said Town on the 16th day of March, in the year of our Lord, two thousand and twenty-two, the same being at least seven days before the meeting.

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